

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**



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Triennial Cost Allocation Proceeding Phase 1
Application of Southern California Gas Company
(U 904 G) and San Diego Gas & Electric Company
(U 902 G) for Authority to Revise their Natural Gas
Rates Effective January 1, 2016

A1412014-14-12-____
(Filed December 18, 2014)

**TRIENNIAL COST ALLOCATION PROCEEDING PHASE 1 APPLICATION OF
SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND SAN DIEGO GAS &
ELECTRIC COMPANY (U 902 G) FOR AUTHORITY TO REVISE THEIR
NATURAL GAS RATES EFFECTIVE JANUARY 1, 2016**

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In accordance with the Commission's Rules of Practice and Procedure, Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) (sometimes collectively referred to as "Applicants"), hereby submit their 2016 Triennial Cost Allocation Proceeding (TCAP) Phase 1 application (Application) to revise rates for gas services on their respective natural gas systems beginning January 1, 2016.

In the TCAP (which, until fairly recently, was a *biennial* cost allocation proceeding), SoCalGas and SDG&E allocate their costs of providing natural gas service among customer classes. The TCAP is also the proceeding in which natural gas storage and balancing assets are allocated, and certain related storage and balancing issues are resolved.

This Application is the first of two related TCAP applications. This Application seeks to address storage costs and allocations and certain balancing-related issues by January 1, 2016. SoCalGas and SDG&E will be filing a separate Phase 2 TCAP application in 2015 to, among other things, update demand forecasts and marginal unit costs by January 1, 2017. The reasons for this two-phased approach are discussed below in Section II.

I. BACKGROUND

A. 2009 BCAP

In accordance with Decision (D.) 06-12-031, SDG&E and SoCalGas filed their 2009 BCAP (A.08-02-001) on February 4, 2008. The Commission bifurcated that proceeding into two phases, and established a separate procedural schedule for each phase. The 2009 BCAP Phase One issues were as follows:

1. Reservation of storage assets for the core (including wholesale core parity).
2. Obligation of SoCalGas to maximize the availability of storage for the unbundled storage program and the hub services program.
3. Allocation of unbundled storage revenues between shareholders and ratepayers.
4. Treatment of cost and revenues associated with storage expansion.
5. Interrelationship of cost-revenue treatment for existing unbundled storage and expanded storage.¹

The Phase Two issues in the 2009 BCAP were as follows:

1. Whether the updated cost allocations and rates presented are just and reasonable and should be adopted.
2. Whether the demand forecast presented by the applicants is reasonable and should be adopted.
3. Whether the proposed rate design for transportation services is just and reasonable and should be adopted.
4. Whether the applicants' proposals to narrow the regulatory gap with competing interstate pipelines are reasonable and should be adopted.
5. Whether the application's request to revise the monthly balancing tolerances should be adopted.
6. Whether the applicants' request for a three-year period between cost allocation filings should be adopted.

¹ A.08-02-001 Scoping Memo and Ruling at p. 5.

7. Whether the discount for master meter customers should be revised.
8. Whether the Sempra-wide electric generation rate should be eliminated.
9. Whether merchant generators should be exempt from the regulatory surcharge in the G-SRF tariff.
10. Whether all of the remaining issues in the application have been adequately addressed and should be adopted.²

On August 22, 2008, SoCalGas, SDG&E, the Division of Ratepayer Advocates (DRA), Southern California Edison Company (SCE), the Indicated Producers, Southern California Generation Coalition (SCGC), City of Long Beach, Southwest Gas Corporation (Southwest Gas), Watson Cogeneration Company, the California Cogeneration Council, and the California Manufacturers and Technology Association (CMTA) filed a Settlement Agreement settling the Phase One issues, as well as some of the gas balancing issues that were in Phase Two (Phase 1 Settlement). The 2009 BCAP Phase 1 Settlement was adopted by the Commission in D.08-12-020, and became effective on January 1, 2009, with a term of six years (from 2009-2014), terminating on December 31, 2014.

The 2009 BCAP Phase 1 Settlement addressed a number of storage and balancing issues:

- a. The total amount of storage inventory capacity (131.1 billion cubic feet (Bcf)), storage injection capacity (850 million cubic feet per day (MMcfd)), and storage withdrawal capacity (3195 MMcfd) would be made available by SoCalGas, using commercially reasonable efforts to do so, during the term of the Settlement Agreement.
- b. Of those capacities, the Settlement Agreement initially allocated to the combined core customers of SDG&E and SoCalGas the following capacities: 79 Bcf of storage inventory; 369 MMcfd of storage injection with annual increases to match the growth in inventory capacity up to a total of 388 MMcfd; and 2225 MMcfd of storage withdrawal.

² A.08-02-001 Scoping Memo and Ruling at p. 7.

- c. The annual cost of those storage capacities to the combined core customers of SDG&E and SoCalGas was to be set at the Commission-adopted embedded unit costs that were established in Phase Two of A.08-02-001 and as revised in each subsequent cost allocation proceeding filed with the Commission during the term of the settlement.
- d. As to the remaining storage capacities, the Settlement Agreement allocated the following capacities to the balancing function: 4.2 Bcf of storage inventory; 200 MMcfd of storage injection; and 340 MMcfd of storage withdrawal. The wholesale core customers, Long Beach and Southwest Gas, were also allocated a portion of the storage inventory, storage injection, and storage withdrawal. The remaining amounts of storage inventory, storage injection, and storage withdrawal (approximately 45.71 Bcf, 270.8 MMcfd, and 554.3 MMcfd, respectively) were made available to the unbundled storage program.
- e. SoCalGas agreed to make commercially reasonable efforts to expand its storage inventory by 7 Bcf over the period 2009-2014. Of the 7 Bcf of expanded storage inventory, 1 Bcf of the expanded capacity was to be added to the combined core's storage inventory capacity in each of the four years from 2010 to 2013. In each of the three years in 2010, 2012 and 2014, 1 Bcf of the expanded storage inventory capacity would be added to the unbundled storage program.
- f. Unit price caps for storage inventory, storage injection, and storage withdrawal were initially set at the current levels set forth in SoCalGas' Schedule No. G-TBS, to be escalated in succeeding cost allocation proceedings in the following manner: the initial unit price caps would be increased by the percentage increase (if any) in embedded inventory, injection, and withdrawal unit costs established by the Commission in each cost allocation proceeding during the term of the Settlement Agreement.
- g. The net revenues (gross revenues minus embedded unit costs as approved by the Commission) received by SoCalGas from the unbundled storage program were to be shared between SoCalGas' ratepayers and shareholders as follows: the first \$15 million of net unbundled storage revenues would be allocated on a 90/10 ratepayer/shareholder basis; the next \$15 million of net unbundled storage revenues would be allocated on a 75/25 ratepayer/shareholder basis; and net unbundled storage revenues above \$30 million would be allocated on a 50/50 ratepayer/shareholder basis. An annual cap of \$20 million was established for the shareholder earnings.

- h. The revenues obtained through the System Operator Hub, as approved in D.07-12-019, would be subject to this revenue sharing mechanism and were to be included in the \$20 million annual cap on shareholders' earnings.
- i. SDG&E and SoCalGas would withdraw their proposal in Phase Two to change the current 10% monthly balancing requirement to 5%. In addition, for the term of the Settlement Agreement, all of the imbalance tolerances that were in effect as of August 22, 2008 would be maintained. SDG&E and SoCalGas also agreed not to institute a low Operational Flow Order ("OFO") procedure during the term of the Settlement Agreement, and to withdraw their proposal for such a procedure from their testimony in Phase Two of the BCAP.
- j. The settling parties agreed that for 2008, the revenues booked to the Noncore Storage Memorandum Account ("NSMA") would be offset by a negotiated storage cost of \$31.5 million. The net revenues (gross revenues minus \$31.5 million) were to be shared between ratepayers and shareholders using the revenue sharing mechanism. The ratepayers' share of the net revenues would be used to reduce customer transportation rates effective January 1, 2009. The NSMA was to be closed at the close of business on December 31, 2008.
- k. The SDG&E Storage Memorandum Account ("SDGE SMA") would be closed with no adjustment to the transportation rates of the customers of SDG&E and SoCalGas.³

A Settlement Agreement in Phase Two of the 2009 BCAP (Phase 2 Settlement) was filed on June 2, 2009, by SDG&E, SoCalGas, and 12 other parties. In D.09-11-006, the Commission granted the joint motion to adopt the Phase 2 Settlement. The 2009 BCAP Phase Two Settlement resolved all of the Phase Two issues, which included the following:

- a. Allocating the revenue requirement associated with the gas transmission, distribution, and storage operations of SDG&E and SoCalGas, as previously authorized in Decision (D.)08-07-046, to the various customer classes of SDG&E and SoCalGas;
- b. Adopting the gas demand forecasts of SDG&E and SoCalGas;

³ D.08-12-020, mimeo., at Attachment 1 (Phase 1 Settlement).

- c. Allocating the gas transmission and storage costs using an embedded cost methodology, and allocating the gas distribution costs using a long-run marginal cost (“LRMC”) methodology; and
- d. Agreeing to provisions concerning gas operations, cost allocation, rate design, and other issues, as set forth in the Settlement Agreement.⁴

B. 2013 TCAP

SDG&E and SoCalGas filed their 2013 TCAP (A.11-11-002) on November 1, 2011. On March 27, 2013, a Joint Motion to Adopt a Settlement Agreement was filed by SDG&E, SoCalGas, and eight other parties. This Settlement Agreement resolved all contested issues except for the allocation of Pipeline Safety Enhancement Plan costs and SDG&E’s proposal for a residential customer charge.

The 2013 TCAP Settlement Agreement addressed the following issues:

- a. SoCalGas/SDG&E rates shall be based on the SoCalGas/SDG&E January 22, 2013 updated demand forecast.
- b. Parties proposed a range of methodologies to determine marginal unit costs for the customer cost function from use of the Rental Method to New Customer Only with replacement cost adder proposals. For purposes of this Settlement, the marginal unit costs for the customer cost function are as shown in Appendix B. Illustrative rates are provided in Appendix C.
- c. The transition adjustments for the core proposed by SoCalGas and SDG&E shall be adopted with the resulting cost of the transition adjustment being recovered as proposed by SoCalGas and SDG&E. The transition adjustments for the EG-D Tier 1 and EG-D Tier 2 rate classes shall be phased out by December 31, 2015 with the rates increasing by the same percentage each year 2013-2016. The cost of the transition adjustment shall be recovered from the TLS and NCCI-D rate classes proportionately by volume, except that half of the cost that would be recovered from the NCCI-D rate class shall be reallocated for recovery from the TLS rate class.
- d. For customers that elect service under the TLS Reservation Rate Option, quantities in excess of a customer’s Daily Reservation Rate

⁴ D.09-11-006, mimeo., at Appendix A (Phase 2 Settlement).

Quantity shall be billed at 115 percent of the Class Average Volumetric Rate.

- e. SoCalGas shall remove the requirement to exclude any subsequently allocated base margin portions of the ITBA from the Reservation Rate Usage Charge.
- f. SoCalGas/SDG&E shall include in their next Triennial Cost Allocation Application data on actual revenues from service provided under the TLS Reservation Rate Option and actual volumes provided under that Option.
- g. SoCalGas and SDG&E's noncore transportation revenue requirements shall continue to be subject to 100% balancing account treatment.
- h. BTS reservation charges shall use a 2,978 Mdt/d denominator, to be adjusted annually in SoCalGas' Annual Regulatory Account Update filings.
- i. All BTS rates shall be subject to BTBA rate adjustments.
- j. SoCalGas' volumetric interruptible BTS rate shall equal its reservation charge SFV rate.
- k. SDG&E transmission shall continue to be classified as backbone.
- l. SoCalGas shall withdraw its proposal for backbone-only rates from this proceeding.
- m. SoCalGas' MFV Rate Option shall be maintained for this TCAP period, with the MFV Volumetric rate designed such that 100% load factor MFV rate equals the SFV "100% Reservation" rate for BTS service.
- n. SoCalGas shall receive full rate recovery by SoCalGas of its Honor Rancho Expansion Project costs.
- o. The 2009 BCAP Phase 1 Settlement Agreement shall be extended through the end of 2015.
- p. Southern System issues shall be considered in a separate CPUC application submitted by SoCalGas.⁵

⁵ D.14-06-007, mimeo., at Attachment 3 (2013 TCAP Settlement).

D.14-06-007 adopted the 2013 TCAP Settlement Agreement. It also adopted a Settlement Agreement with Clean Energy regarding the Compression Rate Adder for NGV service, 28 identified uncontested issues, and denied the proposal for a customer charge at SDG&E.

II. TWO PHASES FOR THE CURRENT TCAP

As discussed in the introduction to this Application, SoCalGas and SDG&E are presenting this current TCAP in two phases. This initial Phase 1 Application presents storage and balancing proposals. In our upcoming Phase 2 Application, SoCalGas and SDG&E will address traditional TCAP issues, including: demand forecasts, cost allocation (other than storage), rate design, regulatory accounts, and other operational issues.

SoCalGas and SDG&E are presenting this TCAP in two phases in order to deal with competing factors. As noted above, the rate design and cost allocations presented in our 2013 TCAP were not adopted by the Commission until July of 2014, 18 months later than we had proposed. This rate design and cost allocation will continue until changed by the Commission, and it does not make sense to SoCalGas and SDG&E to almost immediately propose changes to our recently-adopted rates. However, the 2013 TCAP Settlement adopted in D.14-06-007, only extended the storage-related provisions from the 2009 TCAP through December 31, 2015.

In order to ensure continuity of their storage-related policies and provisions, SoCalGas and SDG&E are presenting storage and balancing proposals now, with a proposed implementation date of January 1, 2016. Once adopted, these storage and balancing proposals would continue until changed by the Commission. We currently plan on filing our Phase 2 TCAP Application by July 1 of 2015, with a proposed implementation date of January 1, 2017 for the proposals in that application. This would allow the rate design and cost allocation from

our 2013 TCAP to be in place for 2 ½ years, which would roughly follow a normal TCAP cycle and provide a measure of rate stability. In addition, SoCalGas and SDG&E submitted their Test Year 2016 General Rate Case (GRC) Application (A.14-11-003/004) on November 14, 2014. Litigating a GRC and full TCAP on parallel paths could create resource constraints for Applicants and interested parties. Moreover, SoCalGas and SDG&E have proposed a three-year GRC cycle, which would make 2019 the next GRC test year. By delaying the bulk of this TCAP by one year, the subsequent TCAP could be for 2020, which should avoid at least some of the overlap that would be created by having our GRCs and TCAPs on the same cycle.

III. SUMMARY OF SUPPORTING TESTIMONY

The following is a summary of Applicants' supporting testimony served with this Application.

A. Policy

The testimony of Ms. Gwen Marelli explains why the proposals in this Application represent a reasonable and well-justified approach to dealing with certain storage and balancing issues.

B. Embedded Cost Study of Storage

The testimony of Ms. Sim-Cheng Fung presents an embedded cost study for storage assets. The study is consistent with that proposed in the 2013 TCAP. Ms. Fung further addresses the disposition of the outstanding balance in the Honor Rancho Storage Memorandum Account. Finally, Ms. Fung discusses the impact of the Aliso Canyon turbine replacement project and its impact on the cost of storage. Ms. Fung proposes that the cost of storage be \$96.2 million for 2016 and \$110.6 million for 2017-2019. Ms. Fung proposes four years of storage costs to enable the timeframe to match that of the Phase 2 application which will be for 2017-2019.

C. Storage Allocation and Tariffs

The testimony of Mr. Watson addresses several items related to the allocation of storage assets and the storage program. First, Mr. Watson proposes to establish total storage capacities of 138.1 Bcf for inventory, 3,175 MMcfd for winter withdrawal, and 770 MMcfd for summer injection. In 2017, when the Aliso Canyon turbine replacement project is estimated to be placed in service, summer injection will increase to 915 MMcfd. Currently, SoCalGas and SDG&E assume that the same firm withdrawal and injection capacities are available year-round. In this Application, SoCalGas and SDG&E are proposing to reduce firm summer withdrawal capacity to 1,812 MMcfd and firm winter injection capacity to 390 MMcfd. In 2017, when the Aliso Canyon turbine replacement project is estimated to be placed in service, firm winter injection capacity will increase to 535 MMcfd.

Next, Mr. Watson proposes the allocation of storage assets to the various functions. Core would receive the same inventory, summer injection and winter withdrawal allocation of assets they currently have today (83 Bcf of inventory, 2,225 MMcfd of firm winter withdrawal, and 388 MMcfd of firm summer injection). Summer withdrawal capacity would be reduced to 1,081 MMcfd and winter injection capacity would be reduced to 190 MMcfd. The load balancing function would receive a greater allocation of withdrawal capacity, 525 MMcfd, in order to decrease the likelihood of Low Operational Flow Orders (OFOs) (see below for discussion of OFOs), and a slightly increased allocation of inventory at 5.1 Bcf. The load balancing injection function would initially maintain its current allocation of 200 MMcfd, but this allocation would be increased to 345 MMcfd once the newly proposed High OFO procedures are implemented in 2017. The remaining capacities (50 Bcf of inventory, 425 MMcfd of firm winter withdrawal, 206 mmcfd of firm summer withdrawal, 182 MMcfd of firm summer injection, and 0 MMcfd of

firm winter injection) would be allocated to the unbundled storage program. The following table summarizes our proposed allocation of storage capacities.

| | Bcf | Withdrawal Winter | Withdrawal Summer | Injection 2016 Summer | Injection 2017- 2019 Summer | Injection 2016 Winter | Injection 2017-19 Winter |
|------------------|------------|------------------------------|------------------------------|--------------------------------------|--|--------------------------------------|---|
| Total | 138.1 | 3175 | 1812 | 770 | 915 | 390 | 535 |
| Balancing | 5.1 | 525 | 525 | 200 | 345 | 200 | 345 |
| Core | 83 | 2225 | 1081 | 388 | 388 | 190 | 190 |
| Unbundled | 50 | 425 | 206 | 182 | 182 | 0 | 0 |

The final proposal as it relates to storage allocation is to allocate costs based on the number of storage units associated with each function (Core, Load Balancing, and Unbundled). Embedded costs presented in the testimony of Ms. Fung are divided by the total number of storage units to provide a \$/dth cost, which is then applied to the allocated capacities to determine the total costs for the three storage functions. This methodology has been used by PG&E in their Gas Accord Proceedings, both in Gas Accord V (D. 11-04-031) and in their currently proposed Gas Accord VI.

Mr. Watson proposes two tariff revisions related to storage. The first proposal relates to the G-TBS tariff. The proposed language addition to the tariff would allow for defining the specific quantities of interruptible injection and withdrawal quantities within each inventory-only contract. The second proposal is to revise Rule 30 to clarify how capacities are allocated - firm withdrawal first, then volumetrically-priced, interruptible withdrawals would be prioritized by price and prorated, if necessary, to accommodate remaining capacity.

Mr. Watson proposes changes to the unbundled storage sharing mechanism. From 1999-2008 the unbundled storage program had a 50/50 sharing mechanism for any revenues exceeding costs. As part of the 2009 Phase 1 BCAP Settlement adopted in D. 08-12-020, that mechanism

was revised to: 90/10 (ratepayer/shareholder) sharing of the first \$15 million of earnings; 75/25 sharing of the next \$15 million of earnings; and 50/50 sharing for earnings over \$30 million, subject to a \$20 million annual shareholder earnings cap. For the next TCAP period, Mr. Watson recommends a 60/40 (ratepayer/shareholder) sharing of earnings above the embedded costs of unbundled storage. The annual shareholder earnings cap of \$20 million would remain in place. The proposed sharing mechanism is better for both ratepayers and shareholders because high sharing percentages for the shareholder result in higher total revenues, and better align the incentives of the ratepayers with the incentives of the shareholders.

Finally, Mr. Watson proposes two operational changes. First, he proposes removing the requirement that SoCalGas post primary unbundled storage transaction details on its Envoy system. Second, Mr. Watson proposes including the electricity costs associated with the Aliso Canyon turbine replacement project in the storage in-kind fuel factor.

D. The Balancing Function

In addition to the above proposals related to storage, Mr. Watson makes certain proposals related to the balancing services provided by SoCalGas and SDG&E. In A.14-06-021, SoCalGas and SDG&E proposed replacing the winter balancing rules and Standby Procurement Service curtailment procedures with new Low Operational Flow Order (OFO) and Emergency Flow Order (EFO) requirements. These procedures are similar to low OFO/EFO procedures on PG&E's system, and would present a unified, statewide approach to dealing with low levels of flowing supplies. As of the filing date of this Application, a decision is still pending in that proceeding. In this Application, SoCalGas and SDG&E are proposing to also adopt PG&E's High OFO procedures and create more statewide consistency. The High OFO procedures, which would be implemented to coincide with the completion of the Aliso Canyon turbine replacement project in 2017, deal with situations where there is too much flowing supply. The logic for the

proposal is similar to that of the Low OFO proposal. Whenever transportation customers attempt to inject more supply than is allocated to the balancing function, an OFO will be triggered. The triggering mechanism for a high OFO would be: If forecasted receipts – forecasted sendout – forecasted net injections into storage accounts > 345 (the proposed allocation of injection capacity to the balancing function) then a high OFO will be called. Similar to the Low OFO proposal, a series of stages with corresponding tolerances and noncompliance charges will allow SoCalGas and SDG&E to tailor the High OFO to the then-current market conditions to incent transportation customers to balance their supplies with their burns.

In addition to the High OFO proposal, Mr. Watson proposes moving to tighter monthly balancing requirements of 5%, rather than the current 10%. The proposed change is consistent with the philosophy guiding the Low OFO and High OFO procedures, namely, that transportation customers balance their supplies and their burns on a regular, daily basis. All other aspects of the monthly balancing rules would remain, only the percentage monthly tolerance would change.

E. Rates

The testimony of Mr. Chaudhury incorporates the embedded costs proposed by Ms. Fung and the allocations of storage assets proposed by Mr. Watson to generate the rate impacts of the proposals.

IV. RATE IMPACTS

As detailed in the testimony of Mr. Chaudhury, SoCalGas' proposed rates in Phase 1 of this Application would result in total annual revenues that are approximately \$3.8 million, or 0.2 %, greater than revenues at present rates, consistent with the Applicant's already authorized revenue requirement. Revenues from SoCalGas' core customers will increase approximately

\$7.7 million, a 0.4 % increase from core revenues at present rates. Revenues from SoCalGas' noncore (including wholesale, international, and unbundled storage) customers will decrease approximately \$3.9 million annually, a 2.5 % decrease from noncore revenues at present rates.

As detailed in the testimony of Mr. Chaudhury, SDG&E's proposed rates in Phase 1 of this Application would result in total annual revenues that will increase approximately \$2.0 million or 0.6% % from revenues at present rates, consistent with the Applicants' already authorized revenue requirement. Revenues from SDG&E core customers will increase by approximately \$1.2 million, a 0.4 % increase from core revenues at present rates. Revenues from noncore customers will increase by approximately \$0.8 million annually, a 5.8 % increase from noncore revenues at present rates.

V. RELIEF REQUESTED

SoCalGas and SDG&E respectfully request that the Commission take the following actions:

1. Authorize the embedded cost and allocations of storage costs as proposed;
2. Authorize the proposed G-TBS and Rule 30 tariff revisions;
3. Authorize the proposed changes to the unbundled storage sharing mechanism;
4. Authorize the proposed changes to posting requirements and in-kind fuel;
5. Authorize SoCalGas and SDG&E to implement new high OFO requirements;
6. Authorize the change to 5% monthly balancing from the current 10%;
7. Provide such other and further relief as the Commission deems necessary or appropriate.

VI. AFFILIATES AFFECTED AND ALTERNATIVES CONSIDERED

Sempra US Gas and Power is a customer of SoCalGas. As such, the proposals in this Application would affect them in the same manner as other similarly-situated SoCalGas customers.

In addition to the proposals presented in this Application, SoCalGas and SDG&E also considered continuing the existing unbundled storage sharing mechanism, high OFO procedures, and 10 % monthly balancing requirement. For the reasons set forth in Mr. Watson's and Ms. Marelli's direct testimony, SoCalGas and SDG&E decided to propose changes to the existing unbundled storage mechanism, high OFO procedures, and 10 % monthly balancing requirement. SoCalGas and SDG&E also considered adding language to the California Energy Hub tariff (G-PAL) and related contracts to specify who holds title to gas parked with the hub, but we decided that this clarification was not needed, at least at the present time.

VII. STATUTORY AND PRECEDURAL REQUIREMENTS

A. Rule 2.1

1. Authority

This Application is made pursuant to Sections 451, 454, 489, 491, 701, 728, and 729 of the Public Utilities Code of the State of California, the Commission's Rules of Practice and Procedure, and relevant decisions, orders, and resolutions of the Commission.

2. Corporate Information and Correspondence

SoCalGas is a public utility corporation organized and existing under the laws of the State of California. SoCalGas' principal place of business and mailing address is 555 West Fifth Street, Los Angeles, California, 90013.

SDG&E is a public utility corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of

Orange County and electric and gas service in San Diego County. SDG&E's principal place of business is 8330 Century Park Court, San Diego, California, 92123.

All correspondence and communications to SoCalGas and SDG&E regarding this Application should be addressed to:

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3. Proposed Category

SoCalGas and SDG&E propose that this proceeding be categorized as “ratesetting” under Rule 1.3(e) inasmuch as it proposes to modify or establish customer allocations for gas storage costs and to modify the rates charged for these services.

4. Need for Hearings

SoCalGas and SDG&E expect hearings will be necessary in this proceeding, and have proposed dates in its procedural schedule in Section 6 below.

5. Issues to be Considered

The issues to be considered in this proceeding are whether the Commission should grant the relief requested by SoCalGas and SDG&E in this Application (see Section V above).

6. Proposed Schedule

SoCalGas and SDG&E propose the following schedule for this Application:

| <u>EVENT</u> | <u>DATE</u> |
|------------------------------------|--------------------|
| Application/Testimony | December 18, 2014 |
| Responses/Protests (est.) | January 20, 2015 |
| Reply to Responses/Protests (est.) | January 30, 2015 |
| <u>Phase 1</u> | |
| Prehearing Conference | February 17, 2015 |
| Intervenor testimony | May 15, 2014 |
| Rebuttal testimony | June 12, 2014 |
| Evidentiary hearings | July 13-15, 2015 |
| Opening briefs | August 14, 2015 |
| Reply briefs | September 4, 2015 |
| Proposed Decision | November 2015 |
| Commission Decision | December 2015 |

B. Rule 2.2 – Articles of Incorporation

SoCalGas previously filed a certified copy of its Restated Articles of Incorporation with the Commission in A.98-10-012, and these articles are incorporated herein by reference.

SDG&E previously filed a certified copy of its Restated Articles of Incorporation with the Commission in A.09-08-019, and these articles are incorporated herein by reference.

C. Rule 3.2

1. Balance Sheet and Income Statement – Rule 3.2(a)(1)

The most recent updated Balance Sheet and Income Statements for SoCalGas and SDG&E are attached to this Application as Attachment A and Attachment B, respectively.

2. Rates – Rule 3.2 (a)(2) and (3)

The rate changes that will result from this Application are described in Attachment C and Attachment D for SoCalGas and SDG&E, respectively.

3. Description of Applicant's Property and Equipment – Rule 3.2 (a) (4)

A general description of SoCalGas' property and equipment was previously filed with the Commission on October 5, 2001, in connection with SoCalGas' A.01-10-005 and is incorporated herein by reference. A statement of the original cost and depreciation reserve attributable thereto as of September 30, 2014, is Attachment E.

A general description of SDG&E's property and equipment was filed with the Commission on October 5, 2001, in connection with A.01-10-005, and is incorporated herein by reference. A statement of original cost and depreciation reserve for the nine-month period ending September 30, 2014, is attached as Attachment F.

4. Summary of Earnings – Rules 3.2(a) (5) and (6)

The summary of earnings for SoCalGas and SDG&E are included herein as Attachment G and Attachment H, respectively.

5. Depreciation – Rule 3.2(a)(7)

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SoCalGas and SDG&E generally compute depreciation using the straight-line method for tax property additions prior to 1954, and liberalized

depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, “flow through accounting” has been adopted for such properties. For tax property additions in years 1981 through 1986, SoCalGas and SDG&E have computed their tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SoCalGas and SDG&E have computed their tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, have normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

6. Proxy Statement – Rule 3.2(a)(8)

A copy of SoCalGas’ most recent proxy statement, dated April 24, 2014, was provided to the Commission on May 12, 2014, and is incorporated herein by reference.

A copy of SDG&E’s most recent proxy statement, dated March 20, 2014, was provided to the Commission on May 12, 2014, and is incorporated herein by reference.

7. Pass Through of Costs – Rule 3.2(a)(10)

This Application both reallocates costs among customer classes as well as passes through to customers of SoCalGas and SDG&E their respective costs for the services provided by Applicants as authorized by the Commission.

8. Service and Notice – Rule 3.2(b) - (d)

SoCalGas and SDG&E are serving this Application on all parties to A.11-11-002 (SoCalGas and SDG&E’s 2013 TCAP proceeding). Within twenty days of filing, SoCalGas and SDG&E will mail notice of this Application to the State of California and to cities and counties served by SoCalGas and SDG&E, and SoCalGas and SDG&E will post the notice in its offices and publish the notice in newspapers of general circulation in each county in their service

territories. In addition, SoCalGas and SDG&E will include notices with the regular bills mailed to all customers affected by the proposed rate changes.

VIII. CONCLUSION

For the reasons described above and in the testimony supporting this Application, SoCalGas and SDG&E respectfully request that the Commission:

- Authorize the embedded cost and allocations of storage costs as proposed;
- Authorize the proposed G-TBS and Rule 30 tariff revisions;
- Authorize the proposed changes to the unbundled storage sharing mechanism;
- Authorize the proposed changes to posting requirements and in-kind fuel;
- Authorize SoCalGas and SDG&E to implement new high OFO requirements;
- Authorize the change to 5% monthly balancing from the current 10%;
- Provide such other and further relief as the Commission deems necessary or appropriate.

Respectfully submitted,

By: 

JIMMIE I. CHO

Senior Vice President – Gas Operations & System Integrity
SOUTHERN CALIFORNIA GAS COMPANY
SAN DIEGO GAS & ELECTRIC COMPANY

By: 

MICHAEL R. THORP

Michael R. Thorp

Jason W. Egan

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SAN DIEGO GAS & ELECTRIC COMPANY

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Email: mthorp@semprautilities.com

December 18, 2014

VERIFICATION

I am an officer of Southern California Gas Company and San Diego Gas & Electric Company and am authorized to make this verification on their behalf. The matters stated in the foregoing Application are true to my own knowledge, except as to matters that are stated therein on information and belief, and as to those matters I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 18th day of December, 2014, at Los Angeles, California.

By:  _____
JIMMIE I. CHO

Senior Vice President – Gas Operations & System Integrity
SOUTHERN CALIFORNIA GAS COMPANY
SAN DIEGO GAS & ELECTRIC COMPANY

Attachment A

**SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 30, 2014**

| 1. UTILITY PLANT | | 2014 |
|--|---|------------------|
| 101 | UTILITY PLANT IN SERVICE | \$11,841,302,573 |
| 102 | UTILITY PLANT PURCHASED OR SOLD | - |
| 105 | PLANT HELD FOR FUTURE USE | - |
| 106 | COMPLETED CONSTRUCTION NOT CLASSIFIED | - |
| 107 | CONSTRUCTION WORK IN PROGRESS | 541,282,995 |
| 108 | ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT | (4,643,160,734) |
| 111 | ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT | (49,785,570) |
| 117 | GAS STORED-UNDERGROUND | 60,305,878 |
| TOTAL NET UTILITY PLANT | | 7,749,945,142 |
| 2. OTHER PROPERTY AND INVESTMENTS | | |
| 121 | NONUTILITY PROPERTY | 116,516,791 |
| 122 | ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY | (85,314,038) |
| 123 | INVESTMENTS IN SUBSIDIARY COMPANIES | - |
| 124 | OTHER INVESTMENTS | 122 |
| 125 | SINKING FUNDS | - |
| 128 | OTHER SPECIAL FUNDS | 3,000,000 |
| TOTAL OTHER PROPERTY AND INVESTMENTS | | 34,202,875 |

Data from SPL as of November 26, 2014.

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 30, 2014

| 3. CURRENT AND ACCRUED ASSETS | | <u>2014</u> |
|--------------------------------------|--|---------------------------------|
| 131 | CASH | 24,820,295 |
| 132 | INTEREST SPECIAL DEPOSITS | - |
| 134 | OTHER SPECIAL DEPOSITS | - |
| 135 | WORKING FUNDS | 92,235 |
| 136 | TEMPORARY CASH INVESTMENTS | - |
| 141 | NOTES RECEIVABLE | - |
| 142 | CUSTOMER ACCOUNTS RECEIVABLE | 357,435,872 |
| 143 | OTHER ACCOUNTS RECEIVABLE | 19,859,661 |
| 144 | ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS | (5,613,543) |
| 145 | NOTES RECEIVABLE FROM ASSOCIATED COMPANIES | 281,351,628 |
| 146 | ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES | 5,446,370 |
| 151 | FUEL STOCK | - |
| 152 | FUEL STOCK EXPENSE UNDISTRIBUTED | - |
| 154 | PLANT MATERIALS AND OPERATING SUPPLIES | 29,542,672 |
| 155 | MERCHANDISE | 987 |
| 156 | OTHER MATERIALS AND SUPPLIES | - |
| 158 | GHG ALLOWANCE | 4,477,315 |
| 163 | STORES EXPENSE UNDISTRIBUTED | (336,841) |
| 164 | GAS STORED | 192,508,672 |
| 165 | PREPAYMENTS | 65,788,628 |
| 171 | INTEREST AND DIVIDENDS RECEIVABLE | 3,630,998 |
| 173 | ACCRUED UTILITY REVENUES | - |
| 174 | MISCELLANEOUS CURRENT AND ACCRUED ASSETS | 28,193,299 |
| 175 | DERIVATIVE INSTRUMENT ASSETS | 5,475,593 |
| 176 | LONG TERM PORTION OF DERIVATIVE ASSETS - HEDGES | - |
| TOTAL CURRENT AND ACCRUED ASSETS | | <u>1,012,673,841</u> |
| 4. DEFERRED DEBITS | | |
| 181 | UNAMORTIZED DEBT EXPENSE | 14,894,782 |
| 182 | UNRECOVERED PLANT AND OTHER REGULATORY ASSETS | 1,189,508,374 |
| 183 | PRELIMINARY SURVEY & INVESTIGATION CHARGES | (208,233) |
| 184 | CLEARING ACCOUNTS | 2,257,318 |
| 185 | TEMPORARY FACILITIES | - |
| 186 | MISCELLANEOUS DEFERRED DEBITS | 205,045,026 |
| 188 | RESEARCH AND DEVELOPMENT | 14,416 |
| 189 | UNAMORTIZED LOSS ON REACQUIRED DEBT | 13,165,913 |
| 190 | ACCUMULATED DEFERRED INCOME TAXES | 283,719,524 |
| 191 | UNRECOVERED PURCHASED GAS COSTS | - |
| TOTAL DEFERRED DEBITS | | <u>1,708,397,120</u> |
| TOTAL ASSETS AND OTHER DEBITS | | <u><u>\$ 10,505,218,978</u></u> |

Data from SPL as of November 26, 2014.

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 30, 2014

5. PROPRIETARY CAPITAL

| | <u>2014</u> |
|--|------------------------|
| 201 COMMON STOCK ISSUED | (834,888,907) |
| 204 PREFERRED STOCK ISSUED | (21,551,075) |
| 207 PREMIUM ON CAPITAL STOCK | - |
| 208 OTHER PAID-IN CAPITAL | - |
| 210 GAIN ON RETIRED CAPITAL STOCK | (9,722) |
| 211 MISCELLANEOUS PAID-IN CAPITAL | (31,306,680) |
| 214 CAPITAL STOCK EXPENSE | 143,261 |
| 216 UNAPPROPRIATED RETAINED EARNINGS | (1,936,291,810) |
| 219 ACCUMULATED OTHER COMPREHENSIVE INCOME | <u>15,848,291</u> |
| TOTAL PROPRIETARY CAPITAL | <u>(2,808,056,642)</u> |

6. LONG-TERM DEBT

| | |
|--|------------------------|
| 221 BONDS | (1,900,000,000) |
| 224 OTHER LONG-TERM DEBT | (12,475,533) |
| 225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT | - |
| 226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT | <u>6,766,171</u> |
| TOTAL LONG-TERM DEBT | <u>(1,905,709,362)</u> |

7. OTHER NONCURRENT LIABILITIES

| | |
|---|------------------------|
| 227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT | (315,667) |
| 228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES | (199,899,994) |
| 228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS | (403,893,518) |
| 228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS | - |
| 230 ASSET RETIREMENT OBLIGATIONS | <u>(1,261,450,529)</u> |
| TOTAL OTHER NONCURRENT LIABILITIES | <u>(1,865,559,708)</u> |

Data from SPL as of November 26, 2014.

SOUTHERN CALIFORNIA GAS COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 30, 2014

| 8. CURRENT AND ACCRUED LIABILITIES | | 2014 |
|---|---|-----------------------------------|
| 231 | NOTES PAYABLE | - |
| 232 | ACCOUNTS PAYABLE | (414,878,979) |
| 233 | NOTES PAYABLE TO ASSOCIATED COMPANIES | - |
| 234 | ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES | (13,254,809) |
| 235 | CUSTOMER DEPOSITS | (73,772,686) |
| 236 | TAXES ACCRUED | (30,899,649) |
| 237 | INTEREST ACCRUED | (18,810,636) |
| 238 | DIVIDENDS DECLARED | (323,265) |
| 241 | TAX COLLECTIONS PAYABLE | (13,270,828) |
| 242 | MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES | (138,314,845) |
| 243 | OBLIGATIONS UNDER CAPITAL LEASES - CURRENT | (477,431) |
| 244 | DERIVATIVE INSTRUMENT LIABILITIES | (435,484) |
| 245 | DERIVATIVE INSTRUMENT LIABILITIES - HEDGES | - |
| TOTAL CURRENT AND ACCRUED LIABILITIES | | <u>(704,438,612)</u> |
| 9. DEFERRED CREDITS | | |
| 252 | CUSTOMER ADVANCES FOR CONSTRUCTION | (76,081,037) |
| 253 | OTHER DEFERRED CREDITS | (133,045,392) |
| 254 | OTHER REGULATORY LIABILITIES | (1,491,824,689) |
| 255 | ACCUMULATED DEFERRED INVESTMENT TAX CREDITS | (16,371,144) |
| 257 | UNAMORTIZED GAIN ON REACQUIRED DEBT | - |
| 281 | ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED | - |
| 282 | ACCUMULATED DEFERRED INCOME TAXES - PROPERTY | (1,325,871,838) |
| 283 | ACCUMULATED DEFERRED INCOME TAXES - OTHER | (178,260,554) |
| TOTAL DEFERRED CREDITS | | <u>(3,221,454,654)</u> |
| TOTAL LIABILITIES AND OTHER CREDITS | | <u><u>\$ (10,505,218,978)</u></u> |

Data from SPL as of November 26, 2014.

SOUTHERN CALIFORNIA GAS COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2014

1. UTILITY OPERATING INCOME

| | | | |
|-------|--|---------------|---------------|
| 400 | OPERATING REVENUES | | 2,850,048,567 |
| 401 | OPERATING EXPENSES | 1,907,290,256 | |
| 402 | MAINTENANCE EXPENSES | 156,476,332 | |
| 403-7 | DEPRECIATION AND AMORTIZATION EXPENSES | 319,851,476 | |
| 408.1 | TAXES OTHER THAN INCOME TAXES | 63,109,889 | |
| 409.1 | INCOME TAXES | 14,659,081 | |
| 410.1 | PROVISION FOR DEFERRED INCOME TAXES | 255,536,493 | |
| 411.1 | PROVISION FOR DEFERRED INCOME TAXES - CREDIT | (161,187,465) | |
| 411.4 | INVESTMENT TAX CREDIT ADJUSTMENTS | (1,647,216) | |
| 411.6 | GAIN FROM DISPOSITION OF UTILITY PLANT | - | |
| 411.7 | LOSS FROM DISPOSITION OF UTILITY PLANT | - | |
| | | | |
| | TOTAL OPERATING REVENUE DEDUCTIONS | | 2,554,088,846 |
| | NET OPERATING INCOME | | 295,959,721 |

2. OTHER INCOME AND DEDUCTIONS

| | | | |
|-------|---|-------------|---------------|
| 415 | REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK | - | |
| 417 | REVENUES FROM NONUTILITY OPERATIONS | - | |
| 417.1 | EXPENSES OF NONUTILITY OPERATIONS | (102,439) | |
| 418 | NONOPERATING RENTAL INCOME | 329,822 | |
| 418.1 | EQUITY IN EARNINGS OF SUBSIDIARIES | - | |
| 419 | INTEREST AND DIVIDEND INCOME | (33,839) | |
| 419.1 | ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION | 17,642,870 | |
| 421 | MISCELLANEOUS NONOPERATING INCOME | (416,801) | |
| 421.1 | GAIN ON DISPOSITION OF PROPERTY | - | |
| | | | |
| | TOTAL OTHER INCOME | 17,419,613 | |
| | | | |
| 425 | MISCELLANEOUS AMORTIZATION | - | |
| 426 | MISCELLANEOUS OTHER INCOME DEDUCTIONS | (4,314,485) | |
| | | (4,314,485) | |
| | | | |
| 408.2 | TAXES OTHER THAN INCOME TAXES | (102,297) | |
| 409.2 | INCOME TAXES | (1,119,731) | |
| 410.2 | PROVISION FOR DEFERRED INCOME TAXES | (3,099,936) | |
| 411.2 | PROVISION FOR DEFERRED INCOME TAXES - CREDIT | 1,962,066 | |
| 420 | INVESTMENT TAX CREDITS | - | |
| | | | |
| | TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS | (2,359,898) | |
| | | | |
| | TOTAL OTHER INCOME AND DEDUCTIONS | | 10,745,230 |
| | | | |
| | INCOME BEFORE INTEREST CHARGES | | 306,704,951 |
| | NET INTEREST CHARGES* | | 49,732,760 |
| | | | |
| | NET INCOME | | \$256,972,191 |

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$1,602,910)

Data from SPL as of November 26, 2014.

STATEMENT OF INCOME AND RETAINED EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2014

3. RETAINED EARNINGS

| | |
|--|-------------------------------|
| RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED | \$1,680,289,418 |
| NET INCOME (FROM PRECEDING PAGE) | 256,972,191 |
| DIVIDEND TO PARENT COMPANY | - |
| DIVIDENDS DECLARED - PREFERRED STOCK | (969,799) |
| OTHER RETAINED EARNINGS ADJUSTMENT | <u>-</u> |
| RETAINED EARNINGS AT END OF PERIOD | <u><u>\$1,936,291,810</u></u> |

SOUTHERN CALIFORNIA GAS COMPANY
FINANCIAL STATEMENT
SEPTEMBER 30, 2014

(a) Amounts and Kinds of Stock Authorized:

| | | | |
|------------------|-------------|--------|------------------------|
| Preferred Stock | 160,000 | shares | Par Value \$4,000,000 |
| Preferred Stock | 840,000 | shares | Par Value \$21,000,000 |
| Preferred Stock | 5,000,000 | shares | Without Par Value |
| Preference Stock | 5,000,000 | shares | Without Par Value |
| Common Stock | 100,000,000 | shares | Without Par Value |

Amounts and Kinds of Stock Outstanding:

PREFERRED STOCK

| | | | |
|------|---------|--------|-------------|
| 6.0% | 79,011 | shares | \$1,975,275 |
| 6.0% | 783,032 | shares | 19,575,800 |

COMMON STOCK

| | | |
|------------|--------|-------------|
| 91,300,000 | shares | 834,888,907 |
|------------|--------|-------------|

(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application No. 96-09-046, to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application No. 09-09-046 to which reference is hereby made.

(d) Number and Amount of Bonds Authorized and Issued:

| <u>Number and Amount of Bonds Authorized and Issued:</u> | | | | |
|--|-----------------------------|--------------------------|-------------|---------------|
| | Nominal Date of Issue | Par Value | | Interest Paid |
| | | Authorized and Issued | Outstanding | in 2013 |
| <u>First Mortgage Bonds:</u> | | | | |
| 5.45% Series HH, due 2018 | 10-14-03 | 250,000,000 | 250,000,000 | 13,625,000 |
| 5.75% Series KK, due 2035 | 11-18-05 | 250,000,000 | 250,000,000 | 14,375,000 |
| 5.50% Series LL, due 2014 | 11-21-08 | 250,000,000 | 250,000,000 | 13,750,000 |
| 5.125% Series MM, due 2040 | 11-18-10 | 300,000,000 | 300,000,000 | 15,375,000 |
| 3.750% Series NN, due 2042 | 09-21-12 | 350,000,000 | 350,000,000 | 12,906,250 |
| <u>Other Long-Term Debt</u> | | | | |
| 4.750% SFr. Foreign Interest Payment Securities | 05-14-06 | 7,877,038 | 7,475,533 | 355,091 |
| 5.67% Medium-Term Note, due 2028 | 01-15-03 | 5,000,000 | 5,000,000 | 283,500 |

| | Date of Issue | Date of Maturity | Interest Rate | Outstanding | Interest Paid 2013 |
|----------------------------------|------------------|---------------------|------------------|-------------|-----------------------|
| <u>Other Indebtedness:</u> | | | | | |
| Commercial Paper & ST Bank Loans | 03/12 | 03/17 | Various | 0 | \$1,617 |

The amounts and rates of dividends during the past five fiscal years are as follows:

| | | | | | | |
|---------------------|-----|---------------|--------------|---------------|--------------|-----|
| <u>Common Stock</u> | | | | | | |
| Amount | \$0 | \$100,000,000 | \$50,000,000 | \$250,000,000 | \$50,000,000 | [1] |

[1] Southern California Gas Company dividend to parent company, Sempra Energy.

Attachment B

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 30, 2014

| 1. UTILITY PLANT | | <u>2014</u> |
|--|---|-----------------------|
| 101 | UTILITY PLANT IN SERVICE | \$13,265,270,702 |
| 102 | UTILITY PLANT PURCHASED OR SOLD | - |
| 104 | UTILITY PLANT LEASED TO OTHERS | 85,194,000 |
| 105 | PLANT HELD FOR FUTURE USE | 13,092,995 |
| 106 | COMPLETED CONSTRUCTION NOT CLASSIFIED | - |
| 107 | CONSTRUCTION WORK IN PROGRESS | 850,382,133 |
| 108 | ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT | (4,186,909,599) |
| 111 | ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT | (410,449,684) |
| 114 | ELEC PLANT ACQUISITION ADJ | 3,750,722 |
| 115 | ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ | (687,632) |
| 118 | OTHER UTILITY PLANT | 924,585,477 |
| 119 | ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT | (259,751,909) |
| 120 | NUCLEAR FUEL - NET | - |
| TOTAL NET UTILITY PLANT | | <u>10,284,477,205</u> |
| 2. OTHER PROPERTY AND INVESTMENTS | | |
| 121 | NONUTILITY PROPERTY | 5,947,314 |
| 122 | ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY | (364,300) |
| 123 | INVESTMENTS IN SUBSIDIARY COMPANIES | - |
| 124 | OTHER INVESTMENTS | - |
| 125 | SINKING FUNDS | - |
| 128 | OTHER SPECIAL FUNDS | <u>1,086,913,134</u> |
| TOTAL OTHER PROPERTY AND INVESTMENTS | | <u>1,092,496,148</u> |

Data from SPL as of November 20, 2014

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
SEPTEMBER 30, 2014

| 3. CURRENT AND ACCRUED ASSETS | | <u>2014</u> |
|--------------------------------------|--|------------------------------|
| 131 | CASH | 8,179,251 |
| 132 | INTEREST SPECIAL DEPOSITS | - |
| 134 | OTHER SPECIAL DEPOSITS | - |
| 135 | WORKING FUNDS | 500 |
| 136 | TEMPORARY CASH INVESTMENTS | 8,600,000 |
| 141 | NOTES RECEIVABLE | - |
| 142 | CUSTOMER ACCOUNTS RECEIVABLE | 325,835,707 |
| 143 | OTHER ACCOUNTS RECEIVABLE | 27,346,788 |
| 144 | ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS | (3,306,398) |
| 145 | NOTES RECEIVABLE FROM ASSOCIATED COMPANIES | - |
| 146 | ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES | 1,037,349 |
| 151 | FUEL STOCK | 5,915,837 |
| 152 | FUEL STOCK EXPENSE UNDISTRIBUTED | - |
| 154 | PLANT MATERIALS AND OPERATING SUPPLIES | 60,643,228 |
| 156 | OTHER MATERIALS AND SUPPLIES | - |
| 158 | ALLOWANCES | 119,762,814 |
| 163 | STORES EXPENSE UNDISTRIBUTED | - |
| 164 | GAS STORED | 355,489 |
| 165 | PREPAYMENTS | 187,946,741 |
| 171 | INTEREST AND DIVIDENDS RECEIVABLE | 379,618 |
| 173 | ACCRUED UTILITY REVENUES | 66,408,000 |
| 174 | MISCELLANEOUS CURRENT AND ACCRUED ASSETS | 3,140,584 |
| 175 | DERIVATIVE INSTRUMENT ASSETS | <u>122,719,561</u> |
| TOTAL CURRENT AND ACCRUED ASSETS | | <u>934,965,069</u> |
| 4. DEFERRED DEBITS | | |
| 181 | UNAMORTIZED DEBT EXPENSE | 33,866,452 |
| 182 | UNRECOVERED PLANT AND OTHER REGULATORY ASSETS | 3,415,826,388 |
| 183 | PRELIMINARY SURVEY & INVESTIGATION CHARGES | 5,408,508 |
| 184 | CLEARING ACCOUNTS | 773,515 |
| 185 | TEMPORARY FACILITIES | - |
| 186 | MISCELLANEOUS DEFERRED DEBITS | 69,070,258 |
| 188 | RESEARCH AND DEVELOPMENT | - |
| 189 | UNAMORTIZED LOSS ON REACQUIRED DEBT | 12,678,902 |
| 190 | ACCUMULATED DEFERRED INCOME TAXES | <u>546,020,438</u> |
| TOTAL DEFERRED DEBITS | | <u>4,083,644,461</u> |
| TOTAL ASSETS AND OTHER DEBITS | | <u><u>16,395,582,883</u></u> |

Data from SPL as of November 20, 2014

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 30, 2014

5. PROPRIETARY CAPITAL

| | <u>2014</u> |
|--|----------------------------|
| 201 COMMON STOCK ISSUED | (\$291,458,395) |
| 204 PREFERRED STOCK ISSUED | - |
| 207 PREMIUM ON CAPITAL STOCK | (591,282,978) |
| 210 GAIN ON RETIRED CAPITAL STOCK | - |
| 211 MISCELLANEOUS PAID-IN CAPITAL | (479,665,369) |
| 214 CAPITAL STOCK EXPENSE | 24,605,640 |
| 216 UNAPPROPRIATED RETAINED EARNINGS | (3,680,171,669) |
| 219 ACCUMULATED OTHER COMPREHENSIVE INCOME | <u>7,425,619</u> |
| TOTAL PROPRIETARY CAPITAL | <u>(5,010,547,152)</u> |

6. LONG-TERM DEBT

| | |
|--|----------------------------|
| 221 BONDS | (3,912,505,000) |
| 223 ADVANCES FROM ASSOCIATED COMPANIES | - |
| 224 OTHER LONG-TERM DEBT | (223,900,000) |
| 225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT | - |
| 226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT | <u>10,483,578</u> |
| TOTAL LONG-TERM DEBT | <u>(4,125,921,422)</u> |

7. OTHER NONCURRENT LIABILITIES

| | |
|---|----------------------------|
| 227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT | (665,589,287) |
| 228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES | (30,799,317) |
| 228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS | (123,587,487) |
| 228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS | - |
| 230 ASSET RETIREMENT OBLIGATIONS | <u>(870,397,986)</u> |
| TOTAL OTHER NONCURRENT LIABILITIES | <u>(1,690,374,077)</u> |

Data from SPL as of November 20, 2014

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
SEPTEMBER 30, 2014

| 8. CURRENT AND ACCRUED LIABILITIES | | <u>2014</u> |
|---|---|----------------------------------|
| 231 | NOTES PAYABLE | 0 |
| 232 | ACCOUNTS PAYABLE | (426,187,421) |
| 233 | NOTES PAYABLE TO ASSOCIATED COMPANIES | - |
| 234 | ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES | (36,331,647) |
| 235 | CUSTOMER DEPOSITS | (68,765,920) |
| 236 | TAXES ACCRUED | (142,413,013) |
| 237 | INTEREST ACCRUED | (56,002,581) |
| 238 | DIVIDENDS DECLARED | - |
| 241 | TAX COLLECTIONS PAYABLE | (5,069,005) |
| 242 | MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES | (300,676,506) |
| 243 | OBLIGATIONS UNDER CAPITAL LEASES - CURRENT | (36,787,838) |
| 244 | DERIVATIVE INSTRUMENT LIABILITIES | (149,662,867) |
| 245 | DERIVATIVE INSTRUMENT LIABILITIES - HEDGES | - |
| TOTAL CURRENT AND ACCRUED LIABILITIES | | <u>(1,221,896,798)</u> |
| 9. DEFERRED CREDITS | | |
| 252 | CUSTOMER ADVANCES FOR CONSTRUCTION | (36,637,985) |
| 253 | OTHER DEFERRED CREDITS | (364,727,768) |
| 254 | OTHER REGULATORY LIABILITIES | (1,317,940,681) |
| 255 | ACCUMULATED DEFERRED INVESTMENT TAX CREDITS | (21,820,437) |
| 257 | UNAMORTIZED GAIN ON REACQUIRED DEBT | - |
| 281 | ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED | - |
| 282 | ACCUMULATED DEFERRED INCOME TAXES - PROPERTY | (1,855,909,283) |
| 283 | ACCUMULATED DEFERRED INCOME TAXES - OTHER | (749,807,280) |
| TOTAL DEFERRED CREDITS | | <u>(4,346,843,434)</u> |
| TOTAL LIABILITIES AND OTHER CREDITS | | <u><u>(\$16,395,582,883)</u></u> |

Data from SPL as of November 20, 2014

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2014

1. UTILITY OPERATING INCOME

| | | | |
|-------|--|-----------------|----------------------|
| 400 | OPERATING REVENUES | | \$3,888,295,041 |
| 401 | OPERATING EXPENSES | \$2,604,800,533 | |
| 402 | MAINTENANCE EXPENSES | 112,891,857 | |
| 403-7 | DEPRECIATION AND AMORTIZATION EXPENSES | 373,934,327 | |
| 408.1 | TAXES OTHER THAN INCOME TAXES | 82,987,508 | |
| 409.1 | INCOME TAXES | 26,163,303 | |
| 410.1 | PROVISION FOR DEFERRED INCOME TAXES | 675,397,703 | |
| 411.1 | PROVISION FOR DEFERRED INCOME TAXES - CREDIT | (482,264,895) | |
| 411.4 | INVESTMENT TAX CREDIT ADJUSTMENTS | (2,040,336) | |
| 411.6 | GAIN FROM DISPOSITION OF UTILITY PLANT | - | |
| | TOTAL OPERATING REVENUE DEDUCTIONS | | <u>3,391,870,000</u> |
| | NET OPERATING INCOME | | 496,425,041 |

2. OTHER INCOME AND DEDUCTIONS

| | | | |
|-------|---|--------------------|-----------------------------|
| 415 | REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK | - | |
| 417 | REVENUES OF NONUTILITY OPERATIONS | 1,578 | |
| 417.1 | EXPENSES OF NONUTILITY OPERATIONS | - | |
| 418 | NONOPERATING RENTAL INCOME | 297,497 | |
| 418.1 | EQUITY IN EARNINGS OF SUBSIDIARIES | - | |
| 419 | INTEREST AND DIVIDEND INCOME | 5,399,961 | |
| 419.1 | ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION | 25,944,284 | |
| 421 | MISCELLANEOUS NONOPERATING INCOME | 371,195 | |
| 421.1 | GAIN ON DISPOSITION OF PROPERTY | - | |
| | TOTAL OTHER INCOME | <u>32,014,515</u> | |
| 421.2 | LOSS ON DISPOSITION OF PROPERTY | - | |
| 425 | MISCELLANEOUS AMORTIZATION | 187,536 | |
| 426 | MISCELLANEOUS OTHER INCOME DEDUCTIONS | <u>8,038,828</u> | |
| | TOTAL OTHER INCOME DEDUCTIONS | <u>8,226,364</u> | |
| 408.2 | TAXES OTHER THAN INCOME TAXES | 496,329 | |
| 409.2 | INCOME TAXES | (1,789,345) | |
| 410.2 | PROVISION FOR DEFERRED INCOME TAXES | 8,312,662 | |
| 411.2 | PROVISION FOR DEFERRED INCOME TAXES - CREDIT | <u>(6,478,028)</u> | |
| | TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS | <u>541,618</u> | |
| | TOTAL OTHER INCOME AND DEDUCTIONS | | <u>23,246,533</u> |
| | INCOME BEFORE INTEREST CHARGES | | 519,671,574 |
| | NET INTEREST CHARGES* | | <u>140,424,376</u> |
| | NET INCOME | | <u><u>\$379,247,198</u></u> |

**NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$10,362,273)*

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2014

3. RETAINED EARNINGS

| | |
|--|------------------------|
| RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED | \$3,300,924,471 |
| NET INCOME (FROM PRECEDING PAGE) | 379,247,198 |
| DIVIDEND TO PARENT COMPANY | - |
| DIVIDENDS DECLARED - PREFERRED STOCK | 0 |
| OTHER RETAINED EARNINGS ADJUSTMENTS | 0 |
| RETAINED EARNINGS AT END OF PERIOD | <u>\$3,680,171,669</u> |

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
September 30, 2014

(a) Amounts and Kinds of Stock Authorized:

| | | |
|--------------|--------------------|-------------------|
| Common Stock | 255,000,000 shares | Without Par Value |
|--------------|--------------------|-------------------|

Amounts and Kinds of Stock Outstanding:

| | | |
|---------------------|--------------------|-------------|
| COMMON STOCK | 116,583,358 shares | 291,458,395 |
|---------------------|--------------------|-------------|

(b) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 08-07-029, 10-10-023 and 12-03-005 to which references are hereby made.

(c) Number and Amount of Bonds Authorized and Issued:

| | Nominal Date of Issue | Par Value Authorized and Issued | Outstanding | Interest Paid in 2013 |
|------------------------------|-----------------------------|---------------------------------------|-------------|--------------------------|
| <u>First Mortgage Bonds:</u> | | | | |
| 6.80% Series KK, due 2013 | 12-01-91 | 14,400,000 | 0 | 979,200 |
| Var% Series OO, due 2027 | 12-01-92 | 250,000,000 | 150,000,000 | 7,612,500 |
| 5.85% Series RR, due 2021 | 06-29-93 | 60,000,000 | 0 | 2,876,250 |
| 5.875% Series VV, due 2034 | 06-17-04 | 43,615,000 | 43,615,000 | 2,562,373 |
| 5.875% Series WW, due 2034 | 06-17-04 | 40,000,000 | 40,000,000 | 2,350,000 |
| 5.875% Series XX, due 2034 | 06-17-04 | 35,000,000 | 35,000,000 | 2,056,250 |
| 5.875% Series YY, due 2034 | 06-17-04 | 24,000,000 | 24,000,000 | 1,410,000 |
| 5.875% Series ZZ, due 2034 | 06-17-04 | 33,650,000 | 33,650,000 | 1,976,936 |
| 4.00% Series AAA, due 2039 | 06-17-04 | 75,000,000 | 75,000,000 | 2,900,000 |
| 5.35% Series BBB, due 2035 | 05-19-05 | 250,000,000 | 250,000,000 | 13,375,000 |
| 5.30% Series CCC, due 2015 | 11-15-05 | 250,000,000 | 250,000,000 | 13,250,000 |
| 6.00% Series DDD, due 2026 | 06-08-06 | 250,000,000 | 250,000,000 | 15,000,000 |
| 1.65% Series EEE, due 2018 | 09-21-06 | 161,240,000 | 161,240,000 | 2,571,778 |
| 6.125% Series FFF, due 2037 | 09-20-07 | 250,000,000 | 250,000,000 | 15,312,500 |
| 6.00% Series GGG, due 2039 | 05-14-09 | 300,000,000 | 300,000,000 | 18,000,000 |
| 5.35% Series HHH, due 2040 | 05-13-10 | 250,000,000 | 250,000,000 | 13,375,000 |
| 4.50% Series III, due 2040 | 08-26-10 | 500,000,000 | 500,000,000 | 22,500,000 |
| 3.00% Series JJJ, due 2021 | 08-18-11 | 350,000,000 | 350,000,000 | 10,500,000 |
| 3.95% Series LLL, due 2041 | 11-17-11 | 250,000,000 | 250,000,000 | 9,875,000 |
| 4.30% Series MMM, due 2042 | 03-22-12 | 250,000,000 | 250,000,000 | 10,750,000 |
| 3.60% Series NNN, due 2023 | 09-09-13 | 450,000,000 | 450,000,000 | 0 |
| <u>Unsecured Bonds:</u> | | | | |
| 5.30% CV96A, due 2021 | 08-02-96 | 38,900,000 | 38,900,000 | 2,061,700 |
| 5.50% CV96B, due 2021 | 11-21-96 | 60,000,000 | 60,000,000 | 3,300,000 |
| 4.90% CV97A, due 2023 | 10-31-97 | 25,000,000 | 25,000,000 | 1,225,000 |

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
September 30, 2014

| <u>Other Indebtedness:</u> | <u>Date of Issue</u> | <u>Date of Maturity</u> | <u>Interest Rate</u> | <u>Outstanding</u> | <u>Interest Paid 2013</u> |
|----------------------------------|--------------------------|-----------------------------|--------------------------|--------------------|-------------------------------|
| Commercial Paper & ST Bank Loans | Various | Various | Various | 0 | \$15,949 |

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

| <u>Preferred Stock</u> | <u>Shares Outstanding 12-31-13</u> | <u>Dividends Declared</u> | | | | |
|----------------------------|--|---------------------------|-------------|-------------|-------------|-------------|
| | | 2009 | 2010 | 2011 | 2012 | 2013 |
| 5.0% | | \$375,000 | \$375,000 | \$375,000 | \$375,000 | \$281,250 |
| 4.50% | | 270,000 | 270,000 | 270,000 | 270,000 | 202,500 |
| 4.40% | | 286,000 | 286,000 | 286,000 | 286,000 | 214,500 |
| 4.60% | | 343,868 | 343,868 | 343,868 | 343,868 | 257,901 |
| \$ 1.7625 | | 0 | 0 | 0 | 0 | 0 |
| \$ 1.70 | | 2,380,000 | 2,380,000 | 2,380,000 | 2,380,000 | 1,785,000 |
| \$ 1.82 | | 1,164,800 | 1,164,800 | 1,164,800 | 1,164,800 | 873,600 |
| | 0 | \$4,819,668 | \$4,819,668 | \$4,819,668 | \$4,819,668 | \$3,614,751 |

Common Stock

| | | | | | |
|--------------------|-------------------|-----|-----|-----|-----|
| Dividend to Parent | \$150,000,000 [1] | \$0 | \$0 | \$0 | \$0 |
|--------------------|-------------------|-----|-----|-----|-----|

A balance sheet and a statement of income and retained earnings of Applicant for the nine months ended September 30, 2014 are attached hereto.

[1] San Diego Gas & Electric Company dividend to parent.

Attachment C

TABLE 1
Natural Gas Transportation Rates
Southern California Gas Company
January, 2016 Rates

| | Present Rates | | | Proposed Rates | | | Changes | | |
|---|------------------|------------------|--------------------|------------------|------------------|--------------------|----------------|------------------|-------------|
| | Jul-1-14 | Average | Jul-1-14 | | Proposed | | Revenue | Rate | % Rate |
| | Volumes | Rate | Revenues | Volumes | Rate | Revenues | Change | Change | change |
| | Mth | \$/therm | \$000's | Mth | \$/therm | \$000's | \$000's | \$/therm | % |
| | A | B | C | D | E | F | G | H | I |
| 1 <u>CORE</u> | | | | | | | | | |
| 2 Residential | 2,337,534 | \$0.66285 | \$1,549,446 | 2,337,534 | \$0.66345 | \$1,550,835 | \$1,390 | \$0.00059 | 0.1% |
| 3 Commercial & Industrial | 984,102 | \$0.30648 | \$301,606 | 984,102 | \$0.31263 | \$307,656 | \$6,049 | \$0.00615 | 2.0% |
| 4 | | | | | | | | | |
| 5 NGV - Pre SempraWide | 117,220 | \$0.10432 | \$12,228 | 117,220 | \$0.10672 | \$12,510 | \$281 | \$0.00240 | 2.3% |
| 6 SempraWide Adjustment | 117,220 | \$0.00176 | \$206 | 117,220 | \$0.00166 | \$194 | (\$12) | (\$0.00010) | -5.8% |
| 7 NGV - Post SempraWide | 117,220 | \$0.10608 | \$12,434 | 117,220 | \$0.10837 | \$12,704 | \$269 | \$0.00230 | 2.2% |
| 8 | | | | | | | | | |
| 9 Gas A/C | 825 | \$0.10706 | \$88 | 825 | \$0.10811 | \$89 | \$1 | \$0.00105 | 1.0% |
| 10 Gas Engine | 16,774 | \$0.12163 | \$2,040 | 16,774 | \$0.12163 | \$2,040 | \$0 | \$0.00000 | 0.0% |
| 11 Total Core | 3,456,455 | \$0.53975 | \$1,865,615 | 3,456,455 | \$0.54198 | \$1,873,324 | \$7,709 | \$0.00223 | 0.4% |
| 12 | | | | | | | | | |
| 13 <u>NONCORE COMMERCIAL & INDUSTRIAL</u> | | | | | | | | | |
| 14 Distribution Level Service | 893,164 | \$0.06680 | \$59,667 | 893,164 | \$0.06760 | \$60,381 | \$714 | \$0.00080 | 1.2% |
| 15 Transmission Level Service (2) | 654,456 | \$0.01421 | \$9,301 | 654,456 | \$0.01533 | \$10,031 | \$730 | \$0.00112 | 7.9% |
| 16 Total Noncore C&I | 1,547,620 | \$0.04456 | \$68,968 | 1,547,620 | \$0.04550 | \$70,412 | \$1,444 | \$0.00093 | 2.1% |
| 17 | | | | | | | | | |
| 18 <u>NONCORE ELECTRIC GENERATION</u> | | | | | | | | | |
| 19 Distribution Level Service | | | | | | | | | |
| 20 Pre Sempra Wide | 333,969 | \$0.04591 | \$15,331 | 333,969 | \$0.04684 | \$15,642 | \$310 | \$0.00093 | 2.0% |
| 21 Sempra Wide Adjustment | 333,969 | (\$0.00754) | (\$2,517) | 333,969 | (\$0.00748) | (\$2,500) | \$17 | \$0.00005 | -0.7% |
| 22 Distribution Post Sempra Wide | 333,969 | \$0.03837 | \$12,815 | 333,969 | \$0.03935 | \$13,142 | \$328 | \$0.00098 | 2.6% |
| 23 Transmission Level Service (2) | 2,641,080 | \$0.01290 | \$34,063 | 2,641,080 | \$0.01401 | \$37,010 | \$2,947 | \$0.00112 | 8.7% |
| 24 Total Electric Generation | 2,975,049 | \$0.01576 | \$46,877 | 2,975,049 | \$0.01686 | \$50,152 | \$3,275 | \$0.00110 | 7.0% |
| 25 | | | | | | | | | |
| 26 TOTAL RETAIL NONCORE | 4,522,669 | \$0.02561 | \$115,845 | 4,522,669 | \$0.02666 | \$120,564 | \$4,719 | \$0.00104 | 4.1% |
| 27 | | | | | | | | | |
| 28 <u>WHOLESALE</u> | | | | | | | | | |
| 29 Wholesale Long Beach (2) | 92,897 | \$0.01276 | \$1,186 | 92,897 | \$0.01388 | \$1,289 | \$104 | \$0.00112 | 8.7% |
| 30 Wholesale SWG (2) | 67,209 | \$0.01276 | \$858 | 67,209 | \$0.01388 | \$933 | \$75 | \$0.00112 | 8.7% |
| 31 Wholesale Vernon (2) | 87,906 | \$0.01276 | \$1,122 | 87,906 | \$0.01388 | \$1,220 | \$98 | \$0.00112 | 8.7% |
| 32 International (2) | 69,979 | \$0.01276 | \$893 | 69,979 | \$0.01388 | \$971 | \$78 | \$0.00112 | 8.7% |
| 33 Total Wholesale & International | 317,990 | \$0.01276 | \$4,059 | 317,990 | \$0.01388 | \$4,413 | \$355 | \$0.00112 | 8.7% |
| 34 SDGE Wholesale | 1,247,558 | \$0.01032 | \$12,870 | 1,247,558 | \$0.01194 | \$14,897 | \$2,027 | \$0.00162 | 15.7% |
| 35 Total Wholesale Incl SDGE | 1,565,548 | \$0.01081 | \$16,929 | 1,565,548 | \$0.01233 | \$19,311 | \$2,382 | \$0.00152 | 14.1% |
| 36 | | | | | | | | | |
| 37 TOTAL NONCORE | 6,088,217 | \$0.02181 | \$132,774 | 6,088,217 | \$0.02297 | \$139,875 | \$7,101 | \$0.00117 | 5.3% |
| 38 | | | | | | | | | |
| 39 Unbundled Storage (4) | | | \$26,476 | | | \$15,442 | (\$11,033) | | |
| 40 System Total (w/o BTS) | 9,544,672 | \$0.21215 | \$2,024,865 | 9,544,672 | \$0.21254 | \$2,028,641 | \$3,776 | \$0.00040 | 0.2% |
| 41 Backbone Trans. Service BTS (3) | 2,924 | \$0.15406 | \$164,406 | 2,924 | \$0.15406 | \$164,406 | \$0 | \$0.00000 | 0.0% |
| 42 SYSTEM TOTALw/BTS | 9,544,672 | \$0.22937 | \$2,189,270 | 9,544,672 | \$0.22977 | \$2,193,047 | \$3,776 | \$0.00040 | 0.2% |
| 43 | | | | | | | | | |
| 44 EOR Revenues | 203,920 | \$0.02648 | \$5,400 | 203,920 | \$0.02752 | \$5,613 | \$213 | \$0.00104 | 3.9% |
| 45 Total Throughput w/EOR Mth/yr | 9,748,592 | | | 9,748,592 | | | | | |

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate.
- 2) These Transmission Level Service "TLS" amounts represent the average transmission rate, see Table 7 or detail list of TLS rates.
- 3) BTS charge (\$/dth/day) is proposed as a separate rate. Core will pay through procurement rate, noncore as a separate charge.
- 4) Unbundles Storage costs are not part of the Core Storage or Load Balancing functions (those are included in transport rates).

TABLE 2
Residential Transportation Rates
Southern California Gas Company

| | Present Rates | | | Proposed Rates | | | Changes | | |
|--|------------------|------------------|--------------------|------------------|------------------|--------------------|----------------|------------------|-------------|
| | Jul-1-14 | Average | Jul-1-14 | Volumes | Rate | Revenue | Revenue | Rate | % Rate |
| | Volumes | Rate | Revenue | Volumes | Rate | Revenue | Change | Change | change |
| | Mth | \$/th | \$000's | Mth | \$/th | \$000's | \$000's | \$/th | % |
| | A | B | C | D | E | F | G | H | I |
| 1 RESIDENTIAL SERVICE | | | | | | | | | |
| 2 Customer Charge | | | | | | | | | |
| 3 Single Family | 3,663,383 | \$5.00 | \$219,803 | 3,663,383 | \$5.00 | \$219,803 | \$0 | \$0.00000 | 0.0% |
| 4 Multi-Family | 1,674,287 | \$5.00 | \$100,457 | 1,674,287 | \$5.00 | \$100,457 | \$0 | \$0.00000 | 0.0% |
| 5 Small Master Meter | 122,347 | \$5.00 | \$7,341 | 122,347 | \$5.00 | \$7,341 | \$0 | \$0.00000 | 0.0% |
| 6 Submeter Credit-\$/unit/day | 147,568 | (\$0.23573) | (\$12,697) | 147,568 | (\$0.23573) | (\$12,697) | \$0 | \$0.00000 | 0.0% |
| 7 Volumetric Transportation Rate Excludes CSITMA and CAT: | | | | | | | | | |
| 8 Baseline Rate | 1,583,823 | \$0.44569 | \$705,891 | 1,583,823 | \$0.44629 | \$706,841 | \$950 | \$0.00060 | 0.1% |
| 9 Non-Baseline Rate | 743,221 | \$0.70569 | \$524,482 | 743,221 | \$0.70629 | \$524,928 | \$446 | \$0.00060 | 0.1% |
| 10 | 2,327,044 | \$0.66405 | \$1,545,277 | 2,327,044 | \$0.66465 | \$1,546,673 | \$1,395 | \$0.00060 | 0.1% |
| 11 NBL/BL Ratio: | | | | | | | | | |
| 12 Composite Rate \$/th | | \$1.04251 | | | \$1.04311 | | | \$0.00060 | 0.1% |
| 13 Gas Rate \$/th | | \$0.39800 | | | \$0.39800 | | | \$0.00000 | 0.0% |
| 14 NBL/Composite rate ratio (4) = | | 1.06 | | | 1.06 | | | | |
| 15 NBL- BL rate difference \$/th | | 0.26000 | | | 0.26000 | | | \$0.00000 | 0.0% |
| 16 | | | | | | | | | |
| 17 Large Master Meter Rate (Excludes Rate Adders for CAT): | | | | | | | | | |
| 18 Customer Charge | 55 | \$373.78 | \$248 | 55 | \$373.78 | \$248 | \$0 | \$0.00 | 0.0% |
| 19 Baseline Rate | 7,802 | \$0.16846 | \$1,314 | 7,802 | \$0.16802 | \$1,311 | (\$3) | (\$0.00043) | -0.3% |
| 20 Non-Baseline Rate | 2,688 | \$0.26673 | \$717 | 2,688 | \$0.26591 | \$715 | (\$2) | (\$0.00082) | -0.3% |
| 21 | 10,490 | \$0.21732 | \$2,280 | 10,490 | \$0.21678 | \$2,274 | (\$6) | (\$0.00053) | -0.2% |
| 22 | | | | | | | | | |
| 23 Residential Rates Includes CSITMA, Excludes CAT: | | | | | | | | | |
| 24 CSITMA Adder to Volumetric Rate | 1,671,915 | \$0.00102 | \$1,712 | 1,671,915 | \$0.00102 | \$1,712 | \$0 | \$0.00000 | 0.0% |
| 25 Residential: | | | | | | | | | |
| 26 Customer Charge | | \$5.00 | | | \$5.00 | | | \$0.00000 | 0.0% |
| 27 Baseline \$/therm | | \$0.44671 | | | \$0.44731 | | | \$0.00060 | 0.1% |
| 28 Non-Baseline \$/therm | | \$0.70671 | | | \$0.70731 | | | \$0.00060 | 0.1% |
| 29 Average NonCARE Rate \$/therm | | \$0.66508 | | | \$0.66568 | | | \$0.00060 | 0.1% |
| 30 Large Master Meter: | | | | | | | | | |
| 31 Customer Charge | | \$373.78 | | | \$373.78 | | | \$0.00 | 0.0% |
| 32 BaseLine Rate | | \$0.16948 | | | \$0.16905 | | | (\$0.00043) | -0.3% |
| 33 NonBaseLine Rate | | \$0.26775 | | | \$0.26693 | | | (\$0.00082) | -0.3% |
| 34 Average NonCARE Rate \$/therm | | \$0.21834 | | | \$0.21781 | | | (\$0.00053) | -0.2% |
| 35 Residential Rates Includes CSITMA & CAT: | | | | | | | | | |
| 36 CAT Adder to Volumetric Rate | 8,732 | \$0.02026 | \$177 | 8,732 | \$0.02026 | \$177 | \$0 | \$0.00000 | 0% |
| 37 Residential: | | | | | | | | | |
| 38 Customer Charge | | \$5.00 | | | \$5.00 | | | \$0.00000 | 0.0% |
| 39 BaseLine Rate | | \$0.46697 | | | \$0.46757 | | | \$0.00060 | 0.1% |
| 40 NonBaseLine Rate | | \$0.72697 | | | \$0.72757 | | | \$0.00060 | 0.1% |
| 41 Large Master Meter: | | | | | | | | | |
| 42 Customer Charge | | \$373.78 | | | \$373.78 | | | \$0.00000 | 0.0% |
| 43 BaseLine Rate | | \$0.18974 | | | \$0.18930 | | | (\$0.00043) | -0.2% |
| 44 NonBaseLine Rate | | \$0.28801 | | | \$0.28719 | | | (\$0.00082) | -0.3% |
| 45 Other Adjustments : | | | | | | | | | |
| 46 TCA for CSITMA exempt customers | | (\$0.00102) | | | (\$0.00102) | | | \$0.00000 | 0.0% |
| 47 | | | | | | | | | |
| 48 TOTAL RESIDENTIAL | 2,337,534 | \$0.66285 | \$1,549,446 | 2,337,534 | \$0.66345 | \$1,550,835 | \$1,390 | \$0.00059 | 0.1% |

See footnotes Table 1

TABLE 3
Core Nonresidential Transportation Rates
Southern California Gas Company

| | | Present Rates | | | Proposed Rates | | | Changes | | |
|----|---|---------------|-------------|-----------|----------------|-------------|-----------|---------|-----------|--------|
| | | Jul-1-14 | Average | Jul-1-14 | Volumes | Rate | Revenue | Revenue | Rate | % Rate |
| | | Volumes | Rate | Revenue | | | | Change | Change | change |
| | | Mth | \$/th | \$000's | | | | \$000's | \$/th | % |
| | A | B | C | D | E | F | G | H | I | |
| 1 | | | | | | | | | | |
| 2 | CORE COMMERCIAL & INDUSTRIAL | | | | | | | | | |
| 3 | Customer Charge 1 | 147,208 | \$15.00 | \$26,497 | 147,208 | \$15.00 | \$26,497 | \$0 | \$0.00 | 0.0% |
| 4 | Customer Charge 2 | 60,603 | \$15.00 | \$10,909 | 60,603 | \$15.00 | \$10,909 | \$0 | \$0.00 | 0.0% |
| 5 | Volumetric Transportation Rate Excludes CSITMA & CAT: | | | | | | | | | |
| 6 | Tier 1 = 250th/mo | 223,928 | \$0.49725 | \$111,348 | 223,928 | \$0.50932 | \$114,052 | \$2,704 | \$0.01208 | 2.4% |
| 7 | Tier 2 = next 4167 th/mo | 495,650 | \$0.25421 | \$126,001 | 495,650 | \$0.26007 | \$128,902 | \$2,901 | \$0.00585 | 2.3% |
| 8 | Tier 3 = over 4167 th/mo | 264,524 | \$0.09126 | \$24,141 | 264,524 | \$0.09294 | \$24,585 | \$444 | \$0.00168 | 1.8% |
| 9 | | 984,102 | \$0.30372 | \$298,896 | 984,102 | \$0.30987 | \$304,945 | \$6,049 | \$0.00615 | 2.0% |
| 10 | | | | | | | | | | |
| 11 | Volumetric Transportation Rate Includes CSITMA, Excludes CAT: | | | | | | | | | |
| 12 | CSITMA Adder to Volumetric Rate | 980,381 | \$0.00102 | \$1,004 | 980,381 | \$0.00102 | \$1,004 | \$0 | \$0.00000 | 0.0% |
| 13 | Tier 1 = 250th/mo | | \$0.49827 | | | \$0.51035 | | | \$0.01208 | 2.4% |
| 14 | Tier 2 = next 4167 th/mo | | \$0.25524 | | | \$0.26109 | | | \$0.00585 | 2.3% |
| 15 | Tier 3 = over 4167 th/mo | | \$0.09229 | | | \$0.09396 | | | \$0.00168 | 1.8% |
| 16 | | | \$0.30475 | | | \$0.31089 | | | \$0.00615 | |
| 17 | Volumetric Transportation Rate Includes CSITMA & CAT: | | | | | | | | | |
| 18 | CAT Adder to Volumetric Rate | 84,283 | \$0.02026 | \$1,707 | 84,283 | \$0.02026 | \$1,707 | \$0 | \$0.00000 | 0% |
| 19 | Tier 1 = 250th/mo | | \$0.51853 | | | \$0.53060 | | | \$0.01208 | 2.3% |
| 20 | Tier 2 = next 4167 th/mo | | \$0.27549 | | | \$0.28135 | | | \$0.00585 | 2.1% |
| 21 | Tier 3 = over 4167 th/mo | | \$0.11254 | | | \$0.11422 | | | \$0.00168 | 1.5% |
| 22 | | | \$0.32500 | | | \$0.33115 | | | \$0.00615 | 1.9% |
| 23 | Other Adjustments : | | | | | | | | | |
| 24 | TCA for CSITMA exempt customers | | (\$0.00102) | | | (\$0.00102) | | | \$0.00000 | 0.0% |
| 25 | | | | | | | | | | |
| 26 | TOTAL CORE C&I | 984,102 | \$0.30648 | \$301,606 | 984,102 | \$0.31263 | \$307,656 | \$6,049 | \$0.00615 | 2.0% |
| 27 | | | | | | | | | | |
| 28 | NATURAL GAS VEHICLES (a sempra-wide rate) | | | | | | | | | |
| 29 | Customer Charge, P-1 | 229 | \$13.00 | \$36 | 229 | \$13.00 | \$36 | \$0 | \$0.00000 | 0.0% |
| 30 | Customer Charge, P-2A | 83 | \$65.00 | \$64 | 83 | \$65.00 | \$64 | \$0 | \$0.00000 | 0.0% |
| 31 | Uncompressed Rate Excludes CSITMA | 117,220 | \$0.09267 | \$10,863 | 117,220 | \$0.09497 | \$11,132 | \$269 | \$0.00230 | 2.5% |
| 32 | Total Uncompressed NGV | 117,220 | \$0.09352 | \$10,963 | 117,220 | \$0.09582 | \$11,232 | \$269 | \$0.00230 | 2.5% |
| 33 | Compressed Rate Adder | 1,287 | \$1.05002 | \$1,351 | 1,287 | \$1.05002 | \$1,351 | \$0 | \$0.00000 | 0.0% |
| 34 | | | | | | | | | | |
| 35 | Uncompressed Rate Includes CSITMA, Excludes CAT | | | | | | | | | |
| 36 | CSITMA Adder to Volumetric Rate | 117,175 | \$0.00102 | \$120 | 117,175 | \$0.00102 | \$120 | \$0 | \$0.00000 | 0.0% |
| 37 | Uncompressed Rate \$/therm | | \$0.09369 | | | \$0.09599 | | | \$0.00230 | 2.5% |
| 38 | Other Adjustments : | | | | | | | | | |
| 39 | TCA for CSITMA exempt customers | | (\$0.00102) | | | (\$0.00102) | | | \$0.00000 | 0.0% |
| 40 | | | | | | | | | | |
| 41 | TOTAL NGV SERVICE | 117,220 | \$0.10608 | \$12,434 | 117,220 | \$0.10837 | \$12,704 | \$269 | \$0.00230 | 2.2% |
| 42 | | | | | | | | | | |
| 43 | RESIDENTIAL NATURAL GAS VEHICLES (optional rate) | | | | | | | | | |
| 44 | Customer Charge | 5,460 | \$10.00 | \$655 | 5,460 | \$10.00 | \$655 | \$0 | \$0.00000 | 0.0% |
| 45 | Uncompressed Rate Excludes CSITMA | 5,346 | \$0.17687 | \$946 | 5,346 | \$0.17787 | \$951 | \$5 | \$0.00101 | 0.6% |
| 46 | | 5,346 | \$0.29942 | \$1,601 | 5,346 | \$0.30043 | \$1,606 | \$5 | \$0.00101 | 0.3% |
| 47 | Uncompressed Rate Includes CSITMA, Excludes CAT | | | | | | | | | |
| 48 | CSITMA Adder to Volumetric Rate | | \$0.00102 | | | \$0.00102 | | | \$0.00000 | 0.0% |
| 49 | Uncompressed Rate \$/therm | | \$0.17789 | | | \$0.17890 | | | \$0.00101 | 0.6% |
| 50 | | | | | | | | | | |
| 51 | Uncompressed Rate Includes CSITMA & CAT | | | | | | | | | |
| 52 | CAT Adder to Volumetric Rate | 0 | \$0.02026 | \$0 | 0 | \$0.02026 | \$0 | \$0 | \$0.00000 | 0.0% |
| 53 | Uncompressed Rate | | \$0.19815 | | | \$0.19915 | | \$0 | \$0.00101 | 0.5% |
| 54 | Other Adjustments : | | | | | | | | | |
| 55 | TCA for CSITMA exempt customers | | (\$0.00102) | | | (\$0.00102) | | | \$0.00000 | 0.0% |
| 56 | | | | | | | | | | |
| 57 | TOTAL RESIDENTIAL NATURAL GAS | 5,346 | \$0.29942 | \$1,601 | 5,346 | \$0.30043 | \$1,606 | \$5 | \$0.00101 | 0.3% |

TABLE 4
Residential Transportation Rates (¢ per cubic foot)
Southern California Gas Company

| | Present Rates | | | Proposed Rates | | | Changes | | | |
|----|--|-------------------------------|-------------------------------------|---------------------|--------------------|-------------------------|-----------------------------------|------------------------------|----------------------------|------|
| | Jul-1-14 Volumes Mth A | Average Rate \$/th B | Jul-1-14 Revenue \$000's C | Volumes Mth D | Rate \$/th E | Revenue \$000's F | Revenue Change \$000's G | Rate Change \$/th H | % Rate change % I | |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | <u>NON-RESIDENTIAL GAS A/C</u> | | | | | | | | | |
| 4 | Customer Charge | 12 | \$150.00 | \$22 | 12 | \$150 | \$22 | \$0 | \$0.00000 | 0.0% |
| 5 | Volumetric Rate | 825 | \$0.07984 | \$66 | 825 | \$0.08089 | \$67 | \$1 | \$0.00105 | 1.3% |
| 6 | | 825 | \$0.10603 | \$87 | 825 | \$0.10709 | \$88 | \$1 | \$0.00105 | 1.0% |
| 7 | Volumetric Rates Includes CSITMA, Excludes CAT | | | | | | | | | |
| 8 | CSITMA Adder to Volumetric Rate | 825 | \$0.00102 | \$1 | 825 | \$0.00102 | \$1 | \$0 | \$0.00000 | 0.0% |
| 9 | Volumetric | \$0.08086 | | | \$0.08192 | | | \$0.00105 | 1.3% | |
| 10 | Volumetric Rates Includes CSITMA & CAT | | | | | | | | | |
| 11 | CAT Adder to Volumetric Rate | 0 | \$0.02026 | \$0 | 0 | \$0.02026 | \$0 | \$0 | \$0.00000 | 0.0% |
| 12 | Gas A/C Rate | \$0.10112 | | | \$0.10217 | | | \$0 | \$0.00105 | 1.0% |
| 13 | Other Adjustments : | | | | | | | | | |
| 14 | TCA for CSITMA exempt customers | (\$0.00102) | | | (\$0.00102) | | | \$0.00000 | 0.0% | |
| 15 | | | | | | | | | | |
| 16 | TOTAL A/C SERVICE | 825 | \$0.10706 | \$88 | 825 | \$0.10811 | \$89 | \$1 | \$0.00105 | 1.0% |
| 17 | | | | | | | | | | |
| 18 | <u>GAS ENGINES</u> | | | | | | | | | |
| 19 | Customer Charge | 708 | \$50.00 | \$425 | 708 | \$50 | \$425 | \$0 | \$0.00000 | 0.0% |
| 20 | Volumetric Excludes CSITMA & CAT | 16,774 | \$0.09528 | \$1,598 | 16,774 | \$0.09528 | \$1,598 | \$0 | \$0.00000 | 0.0% |
| 21 | | 16,774 | \$0.12061 | \$2,023 | 16,774 | \$0.12061 | \$2,023 | \$0 | \$0.00000 | 0.0% |
| 22 | Volumetric Rates Includes CSITMA, Excludes CAT | | | | | | | | | |
| 23 | CSITMA Adder to Volumetric Rate | 16,774 | \$0.00102 | \$17 | 16,774 | \$0.00102 | \$17 | \$0 | \$0.00000 | 0.0% |
| 24 | Volumetric | \$0.09631 | | | \$0.09631 | | | \$0.00000 | | |
| 25 | Volumetric Rates Includes CSITMA & CAT | | | | | | | | | |
| 26 | CAT Adder to Volumetric Rate | 0 | \$0.02026 | \$0 | 0 | \$0.02026 | \$0 | \$0 | \$0.00000 | 0.0% |
| 27 | Gas Engine Rate | \$0.11657 | | | \$0.11657 | | | \$0 | \$0.00000 | 0.0% |
| 28 | Other Adjustments | | | | | | | | | |
| 29 | TCA for CSITMA exempt customers | (\$0.00102) | | | (\$0.00102) | | | \$0.00000 | 0.0% | |
| 30 | | | | | | | | | | |
| 31 | TOTAL GAS ENGINES | 16,774 | \$0.12163 | \$2,040 | 16,774 | \$0.12163 | \$2,040 | \$0 | \$0.00000 | 0.0% |
| 32 | | | | | | | | | | |
| 33 | <u>STREET & OUTDOOR LIGHTING (equals average Non-CAT CCI Rate)</u> | | | | | | | | | |
| 34 | Street & Outdoor Lighting Base Rate | \$0.30372 | | | \$0.30987 | | | \$0.00615 | 2.0% | |
| 35 | | | | | | | | | | |

TABLE 5
Noncore Commercial & Industrial Rates
Southern California Gas Company

| | | Present Rates | | | Proposed Rates | | | Changes | | |
|----|---|---------------------------------|-------------------------------|-------------------------------------|---------------------|--------------------|-------------------------|-----------------------------------|------------------------------|----------------------------|
| | | Jul-1-14 Volumes Mth A | Average Rate \$/th B | Jul-1-14 Revenue \$000's C | Volumes Mth D | Rate \$/th E | Revenue \$000's F | Revenue Change \$000's G | Rate Change \$/th H | % Rate change % I |
| 1 | NonCore Commercial & Industrial Distribution Level | | | | | | | | | |
| 2 | Customer Charge | 602 | \$350.00 | \$2,530 | 602 | \$350.00 | \$2,530 | \$0 | \$0.00000 | 0.0% |
| 3 | | | | | | | | | | |
| 4 | Volumetric Rates Includes CARB fee, Excludes CSITMA | | | | | | | | | |
| 5 | Tier 1 = 250kth/yr | 133,045 | \$0.14943 | \$19,881 | 133,045 | \$0.15144 | \$20,148 | \$268 | \$0.00201 | 1.3% |
| 6 | Tier 2 = 250k to 1000k | 217,578 | \$0.09026 | \$19,638 | 217,578 | \$0.09144 | \$19,896 | \$257 | \$0.00118 | 1.3% |
| 7 | Tier 3 = 1 to 2 million th/yr | 109,379 | \$0.05241 | \$5,732 | 109,379 | \$0.05306 | \$5,804 | \$71 | \$0.00065 | 1.2% |
| 8 | Tier 4 = over 2 million th/yr | 433,162 | \$0.02536 | \$10,986 | 433,162 | \$0.02563 | \$11,103 | \$118 | \$0.00027 | 1.1% |
| 9 | Volumetric totals (excl itcs) | 893,164 | \$0.06296 | \$56,237 | 893,164 | \$0.06376 | \$56,951 | \$714 | \$0.00080 | 1.3% |
| 10 | | | | | | | | | | |
| 11 | Volumetric Rates Includes CARB Fee & CSITMA | | | | | | | | | |
| 12 | CSITMA Adder to Volumetric Rate | | \$0.00102 | \$899 | | \$0.00102 | \$899 | \$0 | \$0.00000 | 0.0% |
| 13 | Tier 1 = 250kth/yr | | \$0.15045 | | | \$0.15246 | | | \$0.00201 | 1.3% |
| 14 | Tier 2 = 250k to 1000k | | \$0.09128 | | | \$0.09246 | | | \$0.00118 | 1.3% |
| 15 | Tier 3 = 1 to 2 million th/yr | | \$0.05343 | | | \$0.05408 | | | \$0.00065 | 1.2% |
| 16 | Tier 4 = over 2 million th/yr | | \$0.02638 | | | \$0.02666 | | | \$0.00027 | 1.0% |
| 17 | Other Adjustments : | | | | | | | | | |
| 18 | TCA for CSITMA exempt customers | | (\$0.00102) | | | (\$0.00102) | | | \$0.00000 | 0.0% |
| 19 | CARB Fee Credit \$/th | | (\$0.00044) | | | (\$0.00044) | | | \$0.00000 | 0.0% |
| 20 | NCCI - DISTRIBUTION LEVEL | 893,164 | \$0.06680 | \$59,667 | 893,164 | \$0.06760 | \$60,381 | \$714 | \$0.00080 | 1.2% |
| 21 | | | | | | | | | | |
| 22 | NCCI-TRANSMISSION LEVEL Incl C | 10,674 | \$0.01320 | \$141 | 10,674 | \$0.01432 | \$153 | \$12 | \$0.00112 | 8.5% |
| 23 | NCCI-TRANSMISSION LEVEL Incl C | 643,782 | \$0.01423 | \$9,160 | 643,782 | \$0.01534 | \$9,878 | \$718 | \$0.00112 | 7.8% |
| 24 | NCCI-TRANSMISSION LEVEL (2) | 654,456 | \$0.01421 | \$9,301 | 654,456 | \$0.01533 | \$10,031 | \$730 | \$0.00112 | 7.9% |
| 25 | | | | | | | | | | |
| 26 | TOTAL NONCORE C&I | 1,547,620 | \$0.04456 | \$68,968 | 1,547,620 | \$0.04550 | \$70,412 | \$1,444 | \$0.00093 | 2.1% |

TABLE 6
Noncore Electric Generation Rates and Enhanced Oil Recovery Rates
Southern California Gas Company

| | | Present Rates | | | Proposed Rates | | | Changes | | |
|----|--|---------------------------------|-------------------------------|-------------------------------------|---------------------|--------------------|-------------------------|-----------------------------------|------------------------------|----------------------------|
| | | Jul-1-14 Volumes Mth A | Average Rate \$/th B | Jul-1-14 Revenue \$000's C | Volumes Mth D | Rate \$/th E | Revenue \$000's F | Revenue Change \$000's G | Rate Change \$/th H | % Rate change % I |
| 1 | | | | | | | | | | |
| 2 | <u>ELECTRIC GENERATION</u> | | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | <u>Small EG Ditsribution Level Service (a Sempra-Wide rate) Excludes CARB fee & CSITMA:</u> | | | | | | | | | |
| 6 | Customer Charge | 147 | \$50.00 | \$88 | 147 | \$50.00 | \$88 | \$0 | \$0.00000 | 0.0% |
| 7 | Volumetric Rate | 42,850 | \$0.08571 | \$3,673 | 42,850 | \$0.08635 | \$3,700 | \$27 | \$0.00063 | 0.7% |
| 8 | Small EG Distribution Level Service | 42,850 | \$0.08778 | \$3,761 | 42,850 | \$0.08841 | \$3,788 | \$27 | \$0.00063 | 0.7% |
| 9 | | | | | | | | | | |
| 10 | <u>Large EG Ditsribution Level Service (a Sempra-Wide rate) Excludes CARB Fee & CSITMA</u> | | | | | | | | | |
| 11 | Customer Charge | 34 | \$0.00 | \$0 | 34 | \$0.00 | \$0 | \$0 | \$0.00000 | |
| 12 | Volumetric Rate | 291,119 | \$0.03074 | \$8,950 | 291,119 | \$0.03178 | \$9,250 | \$301 | \$0.00103 | 3.4% |
| 13 | Large EG Distribution Level Service | 291,119 | \$0.03074 | \$8,950 | 291,119 | \$0.03178 | \$9,250 | \$301 | \$0.00103 | 3.4% |
| 14 | | | | | | | | | | |
| 15 | EG Distribution excl CARB fee & CSITMA | 333,969 | \$0.03806 | \$12,711 | 333,969 | \$0.03904 | \$13,039 | \$328 | \$0.00098 | 2.6% |
| 16 | | | | | | | | | | |
| 17 | <u>Volumetric Rates Includes CARB fee, Excludes CSITMA</u> | | | | | | | | | |
| 18 | EFMA Cost Adder | 235,121 | \$0.00044 | \$104 | 235,121 | \$0.00044 | \$104 | \$0 | \$0.00000 | 0.0% |
| 19 | EG-Distribution Tier 1 w/CARB fee | | \$0.08616 | | | \$0.08679 | | | \$0.00063 | 0.7% |
| 20 | EG-Distribution Tier 2 w/CARB Fee | | \$0.03118 | | | \$0.03222 | | | \$0.00103 | 3.3% |
| 21 | Total - EG Distribution Level | 333,969 | \$0.03837 | \$12,815 | 333,969 | \$0.03935 | \$13,142 | \$328 | \$0.00098 | 2.6% |
| 22 | CARB Fee Credit \$/th | | (\$0.00044) | | | (\$0.00044) | | | \$0.00000 | 0.0% |
| 23 | | | | | | | | | | |
| 24 | EG Transmission Level Service Excl | 1,839,870 | \$0.01276 | \$23,483 | 1,839,870 | \$0.01388 | \$25,536 | \$2,053 | \$0.00112 | 8.7% |
| 25 | EG Transmission Level Service Incl C | 801,210 | \$0.01320 | \$10,580 | 801,210 | \$0.01432 | \$11,474 | \$894 | \$0.00112 | 8.5% |
| 26 | EG Transmission Level (2) | 2,641,080 | \$0.01290 | \$34,063 | 2,641,080 | \$0.01401 | \$37,010 | \$2,947 | \$0.00112 | 8.7% |
| 27 | | | | | | | | | | |
| 28 | <u>TOTAL ELECTRIC GENERATION</u> | 2,975,049 | \$0.01576 | \$46,877 | 2,975,049 | \$0.01686 | \$50,152 | \$3,275 | \$0.00110 | 7.0% |
| 29 | | | | | | | | | | |
| 30 | <u>EOR Rates & revenue Excludes CARB Fee & CSITMA:</u> | | | | | | | | | |
| 31 | Distribution Level EOR: | | | | | | | | | |
| 32 | Customer Charge | 23 | \$500.00 | \$138 | 23 | \$500.00 | \$138 | \$0 | \$0.00000 | 0.0% |
| 33 | Volumetric Rate Excl CARB Fee & | 109,229 | \$0.03711 | \$4,053 | 109,229 | \$0.03809 | \$4,160 | \$107 | \$0.00098 | 2.6% |
| 34 | | | | | | | | | | |
| 35 | <u>Volumetric Rates Includes CARB Fee, Excludes CSITMA</u> | | | | | | | | | |
| 36 | CARB Fee | | \$0.00044 | | | \$0.00044 | | | | |
| 37 | Volumetric Rate Incl CARB fee & Excl CSITMA | | \$0.03755 | | | \$0.03853 | | | \$0.00098 | 2.6% |
| 38 | Distribution Level EOR | 109,229 | \$0.03837 | \$4,191 | 109,229 | \$0.03935 | \$4,298 | \$107 | \$0.00098 | 2.6% |
| 39 | CARB Fee Credit \$/th | | (\$0.00044) | | | (\$0.00044) | | | \$0.00000 | 0.0% |
| 40 | | | | | | | | | | |
| 41 | Transmission Level EOR Excludes | 94,691 | \$0.01276 | \$1,209 | 94,691 | \$0.01388 | \$1,314 | \$106 | \$0.00112 | 8.7% |
| 42 | Total EOR | 203,920 | \$0.02648 | \$5,400 | 203,920 | \$0.02752 | \$5,613 | \$213 | \$0.00104 | 3.9% |

1) CSITMA - Noncore C&I D Tariff rate includes CSITMA. Customers exempt, including Constitutionally Exempt, receive Transportation Charge Adj. (TCA).

EG Tariff Rate excludes CSITMA, since EG customers are exempt.

2) CARB Fee - EG-D and NCCI-D rates include CARB Fee.

3) EOR customers tariff includes CARB Fee and excludes CSITMA; since EOR customers are exempt from CSITMA and get a credit for CARB Fee.

See footnotes Table 1

TABLE 7
Transmission Level Service Transportation Rates
Southern California Gas Company

| | | Present Rates | | | Proposed Rates | | | Changes | | |
|----|---|----------------------------|--------------------------|----------------------------------|---------------------|------------------|--------------------|------------------------------|-------------------------|-----------------------|
| | | Jul-1-14 Volumes Mth | Average Rate \$/th | Jul-1-14 BCAP Vols \$000's | Volumes Mth, Mdt | Rate \$/th | Revenue \$000's | Revenue Change \$000's | Rate Change \$/th | % Rate change % |
| | | A | B | C | D | E | F | G | H | I |
| 1 | Rate Excluding CSITMA & CARB Fee: | | | | | | | | | |
| 2 | Reservation Service Option (RS): | | | | | | | | | |
| 3 | Daily Reservation rate \$/th/day | | \$0.00628 | | | \$0.00696 | | \$0.00068 | 10.8% | |
| 4 | Usage Charge for RS \$/th | | \$0.00431 | | | \$0.00451 | | \$0.00020 | 4.6% | |
| 5 | Class Average Volumetric Rate (CA) | | | | | | | | | |
| 6 | Volumetric Rate \$/th | | \$0.00845 | | | \$0.00937 | | \$0.00092 | 10.8% | |
| 7 | Usage Charge for CA \$/th | | \$0.00431 | | | \$0.00451 | | \$0.00020 | 4.6% | |
| 8 | Class Average Volumetric Rate (CA) \$/th | | \$0.01276 | | | \$0.01388 | | \$0.00112 | 8.7% | |
| 9 | | | | | | | | | | |
| 10 | 115% CA (for NonBypass Volumetric NV) \$/th | | \$0.01467 | | | \$0.01596 | | \$0.00128 | 8.7% | |
| 11 | 135% CA (for Bypass Volumetric BV) \$/th | | \$0.01723 | | | \$0.01873 | | \$0.00151 | 8.7% | |
| 12 | Total Transmission Level Service (N) | 3,295,536 | \$0.01276 | \$42,062 | 3,295,536 | \$0.01388 | \$45,739 | \$3,677 | \$0.00112 | 8.7% |
| 13 | | | | | | | | | | |
| 14 | C&I Rate Including CSITMA & CARB Fee: | | | | | | | | | |
| 15 | CSITMA Adder to Usage Charge | 643,782 | \$0.00102 | \$659 | 643,782 | \$0.00102 | \$659 | \$0 | \$0.00000 | |
| 16 | CARB Fee Adder | 1,455,666 | \$0.00044 | \$643 | 1,455,666 | \$0.00044 | \$643 | | \$0.00000 | |
| 17 | Reservation Service Option (RS): | | | | | | | | | |
| 18 | Daily Reservation rate \$/th/day | | \$0.00628 | | | \$0.00696 | | \$0 | \$0.00068 | 10.8% |
| 19 | Usage Charge for RS \$/th | | \$0.00577 | | | \$0.00597 | | \$0 | \$0.00020 | 3.4% |
| 20 | Class Average Volumetric Rate (CA) | | | | | | | | | |
| 21 | Volumetric Rate \$/th | | \$0.00845 | | | \$0.00937 | | \$0 | \$0.00092 | 10.8% |
| 22 | Usage Charge for CA \$/th | | \$0.00577 | | | \$0.00597 | | \$0 | \$0.00020 | 3.4% |
| 23 | Class Average Volumetric Rate (CA) \$/th | | \$0.01423 | | | \$0.01534 | | \$0 | \$0.00112 | 7.8% |
| 24 | | | | | | | | | | |
| 25 | 115% CA (for NonBypass Volumetric NV) \$/th | | \$0.01614 | | | \$0.01742 | | \$0 | \$0.00128 | 7.9% |
| 26 | 135% CA (for Bypass Volumetric BV) \$/th | | \$0.01869 | | | \$0.02020 | | \$0 | \$0.00151 | 8.1% |
| 27 | Other Adjustments : | | | | | | | | | |
| 28 | Transportation Charge Adj. (TCA) for CSITMA exer | | (\$0.00102) | | | (\$0.00102) | | | \$0.00000 | |
| 29 | California Air Resources Board (CARB) Fee Credit | | (\$0.00044) | | | (\$0.00044) | | | \$0.00000 | |
| 30 | Total Transmission Level Service In | 3,295,536 | \$0.01316 | \$43,364 | 3,295,536 | \$0.01427 | \$47,041 | \$3,677 | \$0.00112 | 8.5% |
| 31 | | | | | | | | | | |
| 32 | EG & EOR Rate Including EFMA, excluding CSITMA: | | | | | | | | | |
| 33 | CARB Fee Adder | | \$0.00044 | | | \$0.00044 | | | \$0.00000 | |
| 34 | Reservation Service Option (RS): | | | | | | | | | |
| 35 | Daily Reservation rate \$/th/day | | \$0.00628 | | | \$0.00696 | | \$0 | \$0.00068 | 10.8% |
| 36 | Usage Charge for RS \$/th | | \$0.00475 | | | \$0.00495 | | \$0 | \$0.00020 | 4.2% |
| 37 | Class Average Volumetric Rate (CA) | | | | | | | | | |
| 38 | Volumetric Rate \$/th | | \$0.00845 | | | \$0.00937 | | \$0 | \$0.00092 | 10.8% |
| 39 | Usage Charge for CA \$/th | | \$0.00475 | | | \$0.00495 | | \$0 | \$0.00020 | 4.2% |
| 40 | Class Average Volumetric Rate (CA) \$/th | | \$0.01320 | | | \$0.01432 | | \$0 | \$0.00112 | 8.4% |
| 41 | | | | | | | | | | |
| 42 | 115% CA (for NonBypass Volumetric NV) \$/th | | \$0.01512 | | | \$0.01640 | | \$0 | \$0.00128 | 8.5% |
| 43 | 135% CA (for Bypass Volumetric BV) \$/th | | \$0.01767 | | | \$0.01917 | | \$0 | \$0.00151 | 8.5% |
| 44 | | | | | | | | | | |
| 45 | Other Adjustments : | | | | | | | | | |
| 46 | California Air Resources Board (CARB) Fee Credit | | (\$0.00044) | | | (\$0.00044) | | | \$0.00000 | 0.0% |
| 47 | | | | | | | | | | |
| 48 | Rate Excluding CSITMA, CARB Fee, & Uncollectibles (applicable to Wholesale & International): | | | | | | | | | |
| 49 | Reservation Service Option (RS): | | | | | | | | | |
| 50 | Daily Reservation rate \$/th/day | | \$0.00626 | | | \$0.00694 | | \$0.00068 | 10.8% | |
| 51 | Usage Charge for RS \$/th | | \$0.00430 | | | \$0.00449 | | \$0.00020 | 4.6% | |
| 52 | Class Average Volumetric Rate (CA) | | | | | | | | | |
| 53 | Volumetric Rate \$/th | | \$0.00843 | | | \$0.00934 | | \$0.00091 | 10.8% | |
| 54 | Usage Charge for CA \$/th | | \$0.00430 | | | \$0.00449 | | \$0.00020 | 4.6% | |
| 55 | Class Average Volumetric Rate (CA) \$/th | | \$0.01272 | | | \$0.01384 | | \$0.00111 | 8.7% | |
| 56 | | | | | | | | | | |
| 57 | 115% CA (for NonBypass Volumetric NV) \$/th | | \$0.01463 | | | \$0.01591 | | \$0.00128 | 8.7% | |
| 58 | 135% CA (for Bypass Volumetric BV) \$/th | | \$0.01718 | | | \$0.01868 | | \$0.00150 | 8.7% | |
| 59 | Total Transmission Level Service (N) | 317,990 | \$0.01276 | \$4,059 | 317,990 | \$0.01388 | \$4,413 | \$355 | \$0.00112 | 8.7% |
| 60 | | | | | | | | | | |
| 61 | Average Transmission Level Service | 3,613,526 | \$0.01312 | \$47,423 | 3,613,526 | \$0.01424 | \$51,455 | \$4,032 | \$0.00112 | 8.5% |

TABLE 8
Backbone Transmission Service and Storage Rates
Southern California Gas Company

| | | Present Rates | | | Proposed Rates | | | Changes | | |
|----|---|---------------|-----------|-----------|----------------|-----------|-----------|------------|-----------|--------|
| | | Jul-1-14 | Average | Jul-1-14 | Volumes | Rate | Revenue | Revenue | Rate | % Rate |
| | | Volumes | Rate | BCAP Vols | | | | Change | Change | change |
| | | Mth | \$/th | \$000's | | | | \$000's | \$/th | % |
| | | A | B | C | D | E | F | G | H | I |
| 1 | <u>Backbone Transmission Service BTS</u> | | | | | | | | | |
| 2 | BTS SFV Reservation Charge \$/dth/ | 2,924 | \$0.15406 | \$164,406 | 2,924 | \$0.15406 | \$164,406 | \$0 | \$0.00000 | 0.0% |
| 3 | BTS MFV Reservation Charge \$/dth/day | | \$0.12325 | | | \$0.12325 | | | | |
| 4 | BTS MFV Volumetric Charge \$/dth | | \$0.03081 | | | \$0.03081 | | | | |
| 5 | BTS Interruptible Volumetric Charge \$/therm | | \$0.15406 | | | \$0.15406 | | | \$0.00000 | 0.0% |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | <u>Storage Rates:</u> | | | | | | | | | |
| 9 | Core \$000 | | | \$52,836 | | | \$59,637 | \$6,802 | | |
| 10 | Load Balancing \$000 | | | \$10,260 | | | \$21,111 | \$10,852 | | |
| 11 | Unbundled Storage \$000 | | | \$26,476 | | | \$15,442 | (\$11,033) | | |
| 12 | | | | \$89,571 | | | \$96,191 | \$6,620 | | |

See footnotes Table 1

- 1) CSITMA - NCCI and EG TLS Tariff rates include CSITMA. Customers exempt (Constitutional Exempt and EG) receive Transportation Charge Adjustment TCA.
- 2) EFMA - TLS NCCI, EOR and EG Tariff rates include CSITMA. TLS NCCI, EOR and EG customers exempt as they pay CARB fees directly receive credit.
- 3) Wholesale Customers exclude CSITMA and EFMA since these customers are exempt.

Attachment D

TABLE 1
Natural Gas Transportation Rate Revenues
San Diego Gas & Electric
January, 2016 Rates

| | | At Present Rates | | | At Proposed Rates | | | Changes | | |
|----|--|-------------------------------------|----------------------------------|--------------------------------------|-------------------------|----------------------------------|--------------------------|--------------------------|------------------------|--------------------------|
| | | Jul-1-14 Volumes mtherms A | Average Rate \$/therm B | Jul-1-14 Revenues \$000's C | Volumes mtherms D | Average Rate \$/therm E | Revenues \$000's F | Revenues \$000's G | Rates \$/therm H | Rate change % I |
| 1 | CORE | | | | | | | | | |
| 2 | Residential | 321,869 | \$0.80195 | \$258,123 | 321,869 | \$0.80462 | \$258,981 | \$858 | \$0.00267 | 0.3% |
| 3 | Commercial & Industrial | 177,578 | \$0.24302 | \$43,155 | 177,578 | \$0.24494 | \$43,496 | \$341 | \$0.00192 | 0.8% |
| 4 | | | | | | | | | | |
| 5 | NGV - Pre SempraWide | 11,417 | \$0.13960 | \$1,594 | 11,417 | \$0.14086 | \$1,608 | \$14 | \$0.00127 | 0.9% |
| 6 | SempraWide Adjustment | 11,417 | (\$0.01814) | (\$207) | 11,417 | (\$0.01709) | (\$195) | \$12 | \$0.00105 | -5.8% |
| 7 | NGV Post SempraWide | 11,417 | \$0.12146 | \$1,387 | 11,417 | \$0.12377 | \$1,413 | \$26 | \$0.00231 | 1.9% |
| 8 | | | | | | | | | | |
| 9 | Total CORE | 510,864 | \$0.59246 | \$302,665 | 510,864 | \$0.59486 | \$303,890 | \$1,226 | \$0.00240 | 0.4% |
| 10 | | | | | | | | | | |
| 11 | NONCORE COMMERCIAL & INDUSTRIAL | | | | | | | | | |
| 12 | Distribution Level Service | 25,161 | \$0.06291 | \$1,583 | 25,161 | \$0.06410 | \$1,613 | \$30 | \$0.00120 | 1.9% |
| 13 | Transmission Level Service (2) | 13,582 | \$0.02165 | \$294 | 13,582 | \$0.02277 | \$309 | \$15 | \$0.00112 | 5.2% |
| 14 | Total Noncore C&I | 38,743 | \$0.04844 | \$1,877 | 38,743 | \$0.04961 | \$1,922 | \$45 | \$0.00117 | 2.4% |
| 15 | | | | | | | | | | |
| 16 | NONCORE ELECTRIC GENERATION | | | | | | | | | |
| 17 | Distribution Level Service | | | | | | | | | |
| 18 | Pre Sempra Wide | 103,761 | \$0.01656 | \$1,718 | 103,761 | \$0.01770 | \$1,837 | \$119 | \$0.00114 | 6.9% |
| 19 | Sempra Wide Adjustment | 103,761 | \$0.02439 | \$2,531 | 103,761 | \$0.02422 | \$2,514 | (\$17) | (\$0.00017) | -0.7% |
| 20 | Distribution Level post SW | 103,761 | \$0.04095 | \$4,249 | 103,761 | \$0.04193 | \$4,351 | \$101 | \$0.00098 | 2.4% |
| 21 | Transmission Level Service (2) | 577,118 | \$0.01298 | \$7,491 | 577,118 | \$0.01410 | \$8,135 | \$644 | \$0.00112 | 8.6% |
| 22 | Total Electric Generation | 680,879 | \$0.01724 | \$11,741 | 680,879 | \$0.01834 | \$12,486 | \$745 | \$0.00109 | 6.3% |
| 23 | | | | | | | | | | |
| 24 | TOTAL NONCORE | 719,622 | \$0.01892 | \$13,617 | 719,622 | \$0.02002 | \$14,408 | \$790 | \$0.00110 | 5.8% |
| 25 | | | | | | | | | | |
| 26 | SYSTEM TOTAL | 1,230,486 | \$0.25704 | \$316,282 | 1,230,486 | \$0.25868 | \$318,298 | \$2,016 | \$0.00164 | 0.6% |

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate.
BTS is a SoCalGas tariff and service is purchased from SoCalGas.
- 2) Average transmission level service rate is shown here, see Rate Table 6 for detail list of TLS rates.
- 3) All rates include Franchise Fees & Uncollectible charges

TABLE 2
Core Gas Transportation Rates
San Diego Gas & Electric
January, 2015 Rates

| | At Present Rates | | | At Proposed Rates | | | Changes | | |
|---|-------------------------------------|----------------------------------|--------------------------------------|-------------------------|----------------------------------|--------------------------|--------------------------|------------------------|--------------------------|
| | Jul-1-14 Volumes mtherms A | Average Rate \$/therm B | Jul-1-14 Revenues \$000's C | Volumes mtherms D | Average Rate \$/therm E | Revenues \$000's F | Revenues \$000's G | Rates \$/therm H | Rate change % I |
| 1 RESIDENTIAL RATES Schedule GR,GM | | | | | | | | | |
| 2 Rates Excluding CSITMA & CAT | | | | | | | | | |
| 3 Customer Charge \$/month | 848,086 | \$0.00 | \$0 | 848,086 | \$0.00 | \$0 | \$0 | \$0.00 | |
| 4 | | | | | | | | | |
| 5 Baseline \$/therm | 217,220 | \$0.75290 | \$163,546 | 217,220 | \$0.75544 | \$164,096 | \$551 | \$0.00254 | 0.3% |
| 6 Non-Baseline \$/therm | 104,649 | \$0.91838 | \$96,108 | 104,649 | \$0.92128 | \$96,411 | \$304 | \$0.00290 | 0.3% |
| 7 Average Rate \$/therm | 321,869 | \$0.80670 | \$259,653 | 321,869 | \$0.80936 | \$260,507 | \$854 | \$0.00265 | 0.3% |
| 8 NBL/BL Ratio | | | | | | | | | |
| 9 Composite Rate \$/th | | | | | | | | | |
| 10 NBL/Composite rate ratio | 1.14 | | | 1.14 | | | | | |
| 11 NBL- BL rate difference \$/th | | | | | | | | | |
| 12 | | | | | | | | | |
| 13 Rates Including CSITMA, Excluding CAT | | | | | | | | | |
| 14 CSITMA Adder to Volumetric Rate | 256,575 | \$0.00771 | \$1,977 | 256,575 | \$0.00771 | \$1,977 | \$0 | \$0.00000 | 0.0% |
| 15 Baseline \$/therm | | | | | | | | | |
| 16 Non-Baseline \$/therm | | | | | | | | | |
| 17 Average NonCARE Rate \$/therm | \$0.81441 | | | \$0.81707 | | | \$0.00265 | | |
| 18 | | | | | | | | | |
| 19 Sub Meter Credit Schedule GS,GT | | | | | | | | | |
| 20 GS Unit Discount \$/day | 6,004 | (\$0.29392) | (\$644) | 6,004 | (\$0.29392) | (\$644) | \$0 | \$0.00000 | 0.0% |
| 21 GT Unit Discount \$/day | 27,745 | (\$0.36460) | (\$3,692) | 27,745 | (\$0.36460) | (\$3,692) | \$0 | \$0.00000 | 0.0% |
| 22 | | | | | | | | | |
| 23 Schedule GL-1 | | | | | | | | | |
| 24 LNG Facility Charge, domestic use \$/m | 289 | \$14.79 | \$51 | 289 | \$14.79 | \$51 | | \$0.00000 | 0.0% |
| 25 LNG Facility Charge, non-domestic \$/mth/mbtu | \$0.05480 | | | \$0.05480 | | | \$0.00000 | | |
| 26 LNG Volumetric Surcharge \$/th | 100 | \$0.16571 | \$16 | 100 | \$0.16571 | \$16 | | \$0.00000 | 0.0% |
| 27 | | | | | | | | | |
| 28 Volumetric Rates Including CSITMA & CAT | | | | | | | | | |
| 29 CAT Adder to Volumetric Rate | 247 | \$0.00000 | \$0 | 247 | \$0.00000 | \$0 | \$0 | \$0.00000 | |
| 30 Baseline \$/therm | | | | | | | | | |
| 31 Non-Baseline \$/therm | | | | | | | | | |
| 32 Average Rate \$/therm | \$0.81441 | | | \$0.81707 | | | \$0.00265 | | |
| 33 | | | | | | | | | |
| 34 Other Adjustments : | | | | | | | | | |
| 35 Employee Discount | | | | | | | | | |
| 36 SDDFD | | | | | | | | | |
| 37 | | | | | | | | | |
| 38 Credit for CSITMA Exempt Cutomers: | (\$0.00771) | | | (\$0.00771) | | | \$0.00000 | | |
| 39 | | | | | | | | | |
| 40 | | | | | | | | | |
| 41 Total Residential | 321,869 | \$0.80195 | \$258,123 | 321,869 | \$0.80462 | \$258,981 | \$858 | \$0.00267 | 0.3% |

See footnotes Table 1

TABLE 3
Natural Gas Transportation Rate Revenues
San Diego Gas & Electric

| | At Present Rates | | | At Proposed Rates | | | Changes | | |
|---|-------------------------------------|----------------------------------|--------------------------------------|-------------------------|----------------------------------|--------------------------|--------------------------|------------------------|--------------------------|
| | Jul-1-14 Volumes mtherms A | Average Rate \$/therm B | Jul-1-14 Revenues \$000's C | Volumes mtherms D | Average Rate \$/therm E | Revenues \$000's F | Revenues \$000's G | Rates \$/therm H | Rate change % I |
| 1 Other Core Rates \$/therm | | | | | | | | | |
| 2 Schedule GPC - Procurement Price | | \$0.39800 | | | \$0.39800 | | | \$0.00000 | 0.0% |
| 3 | | | | | | | | | |
| 4 CORE COMMERCIAL & INDUSTRIAL RATES Schedule GN-3 | | | | | | | | | |
| 5 Customer Charge \$/month | 29,865 | \$10.00 | \$3,584 | 29,865 | \$10.00 | \$3,584 | \$0 | \$0.00000 | 0.0% |
| 6 | | | | | | | | | |
| 7 Rates Excluding CSITMA & CAT | | | | | | | | | |
| 8 Tier 1 = 0 to 1,000 therms/month | 79,475 | \$0.30847 | \$24,515 | 79,475 | \$0.31038 | \$24,667 | \$152 | \$0.00191 | 0.6% |
| 9 Tier 2 = 1,001 to 21,000 therms/month | 82,322 | \$0.14514 | \$11,948 | 82,322 | \$0.14704 | \$12,105 | \$157 | \$0.00191 | 1.3% |
| 10 Tier 3 = over 21,000 therms/month | 15,781 | \$0.09900 | \$1,562 | 15,781 | \$0.10090 | \$1,592 | \$30 | \$0.00191 | 1.9% |
| 11 | | | | | | | | | |
| 12 Rates Including CSITMA, Excluding CAT | | | | | | | | | |
| 13 CSITMA Adder to Volumetric Rate | 169,353 | \$0.00771 | \$1,305 | 169,353 | \$0.00771 | \$1,305 | \$0 | \$0.00000 | 0.0% |
| 14 Tier 1 = 0 to 1,000 therms/month | | \$0.31617 | | | \$0.31808 | | | \$0.00191 | 0.6% |
| 15 Tier 2 = 1,001 to 21,000 therms/month | | \$0.15284 | | | \$0.15475 | | | \$0.00191 | 1.2% |
| 16 Tier 3 = over 21,000 therms/month | | \$0.10670 | | | \$0.10861 | | | \$0.00191 | 1.8% |
| 17 | | | | | | | | | |
| 18 Rates Including CSITMA & CAT | | | | | | | | | |
| 19 CAT Adder to Volumetric Rate | 23,606 | \$0.00000 | \$0 | 23,606 | \$0.00000 | \$0 | \$0 | \$0.00000 | |
| 20 Tier 1 = 0 to 1,000 therms/month | | \$0.31617 | | | \$0.31808 | | | \$0.00191 | 0.6% |
| 21 Tier 2 = 1,001 to 21,000 therms/month | | \$0.15284 | | | \$0.15475 | | | \$0.00191 | 1.2% |
| 22 Tier 3 = over 21,000 therms/month | | \$0.10670 | | | \$0.10861 | | | \$0.00191 | 1.8% |
| 23 | | | | | | | | | |
| 24 Other Adjustments : | | | | | | | | | |
| 25 Adjustment for SDDFD | | | \$241 | | | \$243 | \$2 | | |
| 26 Credit for CSITMA Exempt Cutomers: | | (\$0.00771) | | | (\$0.00771) | | | \$0.00000 | 0.0% |
| 27 | | | | | | | | | |
| 28 Total Core C&I | 177,578 | \$0.24302 | \$43,155 | 177,578 | \$0.24494 | \$43,496 | \$341 | \$0.00192 | 0.8% |

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

CARE participants receive 20% CARE discount (Tariff rate less Credit for CSITMA Exempt Customers)*20%

See footnotes Table 1

TABLE 4
Other Core Gas Transportation Rates
San Diego Gas & Electric

| | | At Present Rates | | | At Proposed Rates | | | Changes | | | |
|----|--|------------------|-----------------------|------------------|-------------------|-----------------------|------------------|----------------|-------------|------------------|-------------|
| | | Jul-1-14 | Average | Jul-1-14 | | Average | | | | Rate | |
| | | Volumes | Rate | Revenues | Volumes | Rate | Revenues | Revenues | Rates | change | |
| | | mtherms | \$/therm | \$000's | mtherms | \$/therm | \$000's | \$000's | \$/therm | % | |
| | | A | B | C | D | E | F | G | H | I | |
| 1 | NATURAL GAS VEHICLE RATES G-NGV | | Sempra-Wide NGV Rates | | | Sempra-Wide NGV Rates | | | | | |
| 2 | Customer Charge | | | | | | | | | | |
| 3 | P1 \$/month | | 24 | \$13.00 | \$4 | 24 | \$13.00 | \$4 | \$0 | \$0.00 | 0.0% |
| 4 | P2A \$/month | | 10 | \$65.00 | \$8 | 10 | \$65.00 | \$8 | \$0 | \$0.00 | 0.0% |
| 5 | | | | | | | | | | | |
| 6 | Uncompressed Rate Excl CSITMA & CAT | | 11,417 | \$0.09319 | \$1,064 | 11,417 | \$0.09550 | \$1,090 | \$26 | \$0.00231 | 2.5% |
| 7 | Compressor Adder \$/therm Excludes CSITMA | | 209 | \$1.05591 | \$220 | 209 | \$1.05591 | \$220 | \$0 | \$0.00000 | 0.0% |
| 8 | Combined transport & compressor adder \$/th | | \$1.14910 | | | \$1.15141 | | | \$0.00231 | | 0.2% |
| 9 | | | | | | | | | | | |
| 10 | Volumetric Rates Includes CSITMA, Excludes CAT | | | | | | | | | | |
| 11 | CSITMA Adder to Volumetric Rate | | 11,399 | \$0.00771 | \$88 | 11,399 | \$0.00771 | \$88 | \$0 | \$0.00000 | 0.0% |
| 12 | Uncompressed Rate \$/therm | | \$0.10090 | | | \$0.10321 | | | \$0.00231 | | 2.3% |
| 13 | Combined transport & compressor adder \$/th | | \$1.15681 | | | \$1.15912 | | | \$0.00231 | | 0.2% |
| 14 | | | | | | | | | | | |
| 15 | Volumetric Rates Includes CSITMA & CAT | | | | | | | | | | |
| 16 | CAT Adder to Volumetric Rate | | \$0.00000 | | | \$0.00000 | | | | | |
| 17 | Uncompressed Rate \$/therm | | \$0.10090 | | | \$0.10321 | | | \$0 | \$0.00231 | 2.3% |
| 18 | Combined transport & compressor adder \$/th | | \$1.15681 | | | \$1.15912 | | | \$0.00231 | | 0.2% |
| 19 | Other Adjustments : | | | | | | | | | | |
| 20 | Adjustment for SDDFD | | \$3 | | | \$3 | | | \$0 | | |
| 21 | Credit for CSITMA Exempt Cutomers \$/th | | (\$0.00771) | | | (\$0.00771) | | | \$0.00000 | | 0.0% |
| 22 | | | | | | | | | | | |
| 23 | | | | | | | | | | | |
| 24 | Total NGV | | 11,417 | \$0.12146 | \$1,387 | 11,417 | \$0.12377 | \$1,413 | \$26 | \$0.00231 | 1.9% |
| 25 | | | | | | | | | | | |
| 26 | RESIDENTIAL NATURAL GAS VEHICLES (optional rate) | | | | | | | | | | |
| 27 | Customer Charge | | 848 | \$5.00 | \$51 | 848 | \$5.00 | \$51 | \$0 | \$0.00 | 0.0% |
| 28 | Uncompressed Rate w/o CSITMA & CAT | | 929 | \$0.25455 | \$237 | 929 | \$0.25524 | \$237 | \$1 | \$0.00069 | 0.3% |
| 29 | | | 929 | \$0.30931 | \$287 | 929 | \$0.31000 | \$288 | \$1 | \$0.00069 | 0.2% |
| 30 | | | | | | | | | | | |
| 31 | Volumetric Rates Including CSITMA , Excluding CAT | | | | | | | | | | |
| 32 | CSITMA Adder to Volumetric Rate | | \$0.00771 | | | \$0.00771 | | | \$0.00000 | | 0.0% |
| 33 | Uncompressed Rate \$/therm | | \$0.26226 | | | \$0.26294 | | | \$0.00069 | | 0.3% |
| 34 | | | | | | | | | | | |
| 35 | Volumetric Rates Includes CSITMA & CAT | | | | | | | | | | |
| 36 | CAT Adder to Volumetric Rate | | 0 | \$0.00000 | \$0 | 0 | \$0.00000 | \$0 | \$0 | \$0.00000 | |
| 37 | Uncompressed Rate \$/therm | | \$0.26226 | | | \$0.26294 | | | \$0 | \$0.00069 | 0.3% |
| 38 | | | | | | | | | | | |
| 39 | Other Adjustments : | | | | | | | | | | |
| 40 | Adjustment for SDDFD | | \$0 | | | \$0 | | | \$0 | | |
| 41 | Credit for CSITMA Exempt Cutomers \$/th | | (\$0.00771) | | | (\$0.00771) | | | \$0.00000 | | 0.0% |
| 42 | | | | | | | | | | | |
| 43 | Total Res NGV | | 929 | \$0.30931 | \$287 | 929 | \$0.31000 | \$288 | \$1 | \$0.00069 | 0.2% |

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

TABLE 5
NonCore Gas Transportation Rates
San Diego Gas & Electric

| | At Present Rates | | | At Proposed Rates | | | Changes | | |
|--|-------------------------------------|----------------------------------|--------------------------------------|-------------------------|----------------------------------|--------------------------|--------------------------|------------------------|--------------------------|
| | Jul-1-14 Volumes mtherms A | Average Rate \$/therm B | Jul-1-14 Revenues \$000's C | Volumes mtherms D | Average Rate \$/therm E | Revenues \$000's F | Revenues \$000's G | Rates \$/therm H | Rate change % I |
| NonCore Commercial & Industrial Distribution Level | | | | | | | | | |
| Customer Charges \$/month | 54 | \$350.00 | \$228 | 54 | \$350.00 | \$228 | \$0 | \$0.00 | 0.0% |
| Volumetric Charges Incl CARB Fee, Excl CSITMA | | | | | | | | | |
| Volumetric Rate \$/therm | 25,161 | \$0.04716 | \$1,187 | 25,161 | \$0.04836 | \$1,217 | \$30 | \$0.00120 | 2.5% |
| CSITMA Adder to Volumetric Rate | 21,818 | \$0.00771 | \$168 | 21,818 | \$0.00771 | \$168 | \$0 | \$0.00000 | 0.0% |
| Volumetric Charges Incl CARB Fee, Incl CSITMA | | | | | | | | | |
| Volumetric Rates \$/therm | | \$0.05487 | | | \$0.05607 | | | \$0.00120 | 2.2% |
| Other Adjustments : | | | | | | | | | |
| SDDFD | | | | | | | | | |
| Credit for CSITMA Exempt Cutomers \$/th | | (\$0.00771) | | | (\$0.00771) | | | \$0.00000 | 0.0% |
| Credit for CARB Fee Exempt Customers \$/th | | (\$0.00118) | | | (\$0.00118) | | | | |
| NCCI-Distribution Total | 25,161 | \$0.06291 | \$1,583 | 25,161 | \$0.06410 | \$1,613 | \$30 | \$0.00120 | 1.9% |
| NCCI-Transmission Total (1) | 13,582 | \$0.02165 | \$294 | 13,582 | \$0.02277 | \$309 | \$15 | \$0.00112 | 5.2% |
| Total NonCore C&I | 38,743 | \$0.04844 | \$1,877 | 38,743 | \$0.04961 | \$1,922 | \$45 | \$0.00117 | 2.4% |
| ELECTRIC GENERATION | | | | | | | | | |
| Small EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB Fee & CSITMA | | | | | | | | | |
| Customer Charge, \$/month | 40 | \$50.00 | \$24 | 40 | \$50.00 | \$24 | \$0 | \$0.00 | 0.0% |
| Volumetric Rate \$/therm | 16,347 | \$0.08620 | \$1,409 | 16,347 | \$0.08683 | \$1,419 | \$10 | \$0.00 | 0.7% |
| Large EG Distribution Level Service (a Sempra-Wide rate) Excludes CARB Fee, CSITMA | | | | | | | | | |
| Customer Charge, \$/month | | \$0.00 | | | \$0.00 | | | \$0.00 | |
| Volumetric Rate (Incl ITCS) \$/th | 87,414 | \$0.03091 | \$2,702 | 87,414 | \$0.03195 | \$2,793 | \$91 | \$0.00 | 3.4% |
| EG Distribution excl CARB Fee, CSITMA | 103,761 | \$0.03985 | \$4,135 | 103,761 | \$0.04083 | \$4,237 | \$101 | \$0.00 | 2.4% |
| Volumetric Rates Including CARB Fee, Excluding CSITMA: | | | | | | | | | |
| Carb Fee Cost Adder - Small | 14,770 | \$0.00118 | \$17 | 14,770 | \$0.00118 | \$17 | \$0 | \$0.00000 | |
| CARB Fee Cost Adder - Large | 81,853 | \$0.00118 | \$97 | 81,853 | \$0.00118 | \$97 | | | |
| EG-Distribution Tier 1 Incl CARB fee, Excl CSITMA | | \$0.08738 | | | \$0.08801 | | | \$0.00063 | 0.7% |
| EG-Distribution Tier 2 Incl CARB Fee, Excl CSITMA | | \$0.03209 | | | \$0.03313 | | | \$0.00104 | 3.2% |
| Total - EG Distribution Level | 103,761 | \$0.04095 | \$4,249 | 103,761 | \$0.04193 | \$4,351 | \$101 | \$0.00098 | 2.4% |
| Credit for CARB Fee Exempt Customers \$/th | | (\$0.00118) | | | (\$0.00118) | | | | |
| EG Transmission Level Service Excl CA | 471,084 | \$0.01276 | \$6,013 | 471,084 | \$0.01388 | \$6,538 | | | |
| EG Transmission Level Service Incl CA | 106,034 | \$0.01394 | \$1,479 | 106,034 | \$0.01506 | \$1,597 | \$118 | \$0.00 | 8.0% |
| EG Transmission Level Service - Average | 577,118 | \$0.01298 | \$7,491 | 577,118 | \$0.01410 | \$8,135 | | | |
| TOTAL ELECTRIC GENERATION | 680,879 | \$0.01724 | \$11,741 | 680,879 | \$0.01834 | \$12,486 | \$745 | \$0.00109 | 6.3% |

1) CSITMA - Tariff rate includes CSITMA, exempt customers (including CARE participants and Constitutionally Exempt) receive Credit for CSITMA.

Schedule EG Tariff Rate excludes CSITMA, since EG customers are exempt.

2) EFMA - GTNC and EG Tariff rates includes EFMA. Those EG and GTNC customers that are exempt will receive EFMA credit.

See footnotes Table 1

TABLE 6
Transmission Level Service Gas Transportation Rates
San Diego Gas & Electric

| | | At Present Rates | | | At Proposed Rates | | | Changes | | | |
|----|---|-------------------------------------|----------------------------------|--------------------------------------|-------------------------|----------------------------------|--------------------------|--------------------------|------------------------|--------------------------|--|
| | | Jul-1-14 Volumes mtherms A | Average Rate \$/therm B | Jul-1-14 Revenues \$000's C | Volumes mtherms D | Average Rate \$/therm E | Revenues \$000's F | Revenues \$000's G | Rates \$/therm H | Rate change % I | |
| 1 | Transmission Level Service Rate Excluding CSITMA & CARB Fee | | | | | | | | | | |
| 2 | Reservation Service Option (RS): | | | | | | | | | | |
| 3 | Daily Reservation rate \$/th/day | | | | | | | | | | |
| 4 | Usage Charge for RS \$/th | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | Class Average Volumetric Rate (CA) | | | | | | | | | | |
| 7 | Volumetric Rate \$/th | | | | | | | | | | |
| 8 | Usage Charge for CA \$/th | | | | | | | | | | |
| 9 | Class Average Volumetric Rate CA \$/th | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | 115% CA (for NonBypass Volumetric NV) \$/th | | | | | | | | | | |
| 12 | 135% CA (for Bypass Volumetric BV) \$/th | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | Average Transmission Level Service | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| 16 | C&I Rate Including CSITMA & CARB Fee | | | | | | | | | | |
| 17 | CSITMA Adder to Usage Rate \$/th | | | | | | | | | | |
| 18 | EFMA Cost Adder | | | | | | | | | | |
| 19 | Reservation Service Option (RS): | | | | | | | | | | |
| 20 | Daily Reservation rate \$/th/day | | | | | | | | | | |
| 21 | Usage Charge for RS \$/th | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | Class Average Volumetric Rate (CA) | | | | | | | | | | |
| 24 | Volumetric Rate \$/th | | | | | | | | | | |
| 25 | Usage Charge for CA \$/th | | | | | | | | | | |
| 26 | Class Average Volumetric Rate CA \$/th | | | | | | | | | | |
| 27 | | | | | | | | | | | |
| 28 | 115% CA (for NonBypass Volumetric NV) \$/th | | | | | | | | | | |
| 29 | 135% CA (for Bypass Volumetric BV) \$/th | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | Other Adjustments: | | | | | | | | | | |
| 32 | Credit for CSITMA Exempt Cutomers \$/th | | | | | | | | | | |
| 33 | CARB Fee Credit for Exempt Customers \$/th | | | | | | | | | | |
| 34 | | | | | | | | | | | |
| 35 | EG Rate Including CARB Fee, excluding CSITMA: | | | | | | | | | | |
| 36 | CARB Fee Cost Adder | | | | | | | | | | |
| 37 | Reservation Service Option (RS): | | | | | | | | | | |
| 38 | Daily Reservation rate \$/th/day | | | | | | | | | | |
| 39 | Usage Charge for RS \$/th | | | | | | | | | | |
| 40 | | | | | | | | | | | |
| 41 | Class Average Volumetric Rate (CA) | | | | | | | | | | |
| 42 | Volumetric Rate \$/th | | | | | | | | | | |
| 43 | Usage Charge for CA \$/th | | | | | | | | | | |
| 44 | Class Average Volumetric Rate CA \$/th | | | | | | | | | | |
| 45 | | | | | | | | | | | |
| 46 | 115% CA (for NonBypass Volumetric NV) \$/th | | | | | | | | | | |
| 47 | 135% CA (for Bypass Volumetric BV) \$/th | | | | | | | | | | |
| 48 | | | | | | | | | | | |
| 49 | Other Adjustments: | | | | | | | | | | |
| 50 | CARB Fee Credit for Exempt Customers \$/th | | | | | | | | | | |
| 51 | | | | | | | | | | | |
| 52 | Average Transmission Level Service | | | | | | | | | | |

Attachment E

SOUTHERN CALIFORNIA GAS COMPANY

Plant Investment and Accumulated Depreciation
As of September, 2014

| ACCOUNT NUMBER | DESCRIPTION | ORIGINAL COSTS | ACCUMULATED RESERVE | NET BOOK VALUE |
|-----------------------------------|-----------------------------------|-------------------|------------------------|-------------------|
| INTANGIBLE ASSETS | | | | |
| 301 | Organization | \$ 76,457 | \$ - | \$ 76,457 |
| 302 | Franchise and Consents | \$ 569,560 | \$ - | \$ 569,560 |
| | Total Intangible Assets | \$ 646,017 | 0 | \$ 646,017 |
| PRODUCTION: | | | | |
| 325 | Other Land Rights | \$ 15,321 | \$ - | \$ 15,321 |
| 330 | Prd Gas Wells Const | \$ 5,557,139 | \$ (1,415) | \$ 5,555,724 |
| 331 | Prd Gas Wells Eqp | \$ 454,718 | \$ (55) | \$ 454,663 |
| 332 | Field Lines | \$ 1,731,111 | \$ - | \$ 1,731,111 |
| 334 | FldMeas&RegStnEquip | \$ 536,249 | \$ - | \$ 536,249 |
| 336 | Prf Eqpt | \$ 485,415 | \$ - | \$ 485,415 |
| | Total Production | \$ 8,779,952 | (1,470) | \$ 8,778,482 |
| UNDERGROUND STORAGE: | | | | |
| 350 | Land | \$ 4,539,484 | \$ - | \$ 4,539,484 |
| 350SR | Storage Rights | \$ 17,935,798 | \$ (17,498,522) | \$ 437,276 |
| 350RW | Rights-of-Way | \$ 25,354 | \$ (15,541) | \$ 9,813 |
| 351 | Structures and Improvements | \$ 43,056,384 | \$ (19,970,217) | \$ 23,086,167 |
| 352 | Wells | \$ 294,094,234 | \$ (169,975,051) | \$ 124,119,184 |
| 353 | Lines | \$ 106,886,066 | \$ (94,337,980) | \$ 12,548,086 |
| 354 | Compressor Station and Equipment | \$ 143,048,933 | \$ (63,979,757) | \$ 79,069,176 |
| 355 | Measuring And Regulator Equipment | \$ 6,525,542 | \$ (1,909,339) | \$ 4,616,203 |
| 356 | Purification Equipment | \$ 130,296,493 | \$ (67,827,849) | \$ 62,468,644 |
| 357 | Other Equipment | \$ 31,863,551 | \$ (8,381,991) | \$ 23,481,560 |
| | Total Underground Storage | \$ 778,271,838 | (443,896,246) | \$ 334,375,593 |
| TRANSMISSION PLANT- OTHER: | | | | |
| 365 | Land | \$ 2,209,232 | \$ - | \$ 2,209,232 |
| 365LRTS | Land Rights | \$ 21,665,634 | \$ (15,407,342) | \$ 6,258,292 |
| 366 | Structures and Improvements | \$ 35,885,448 | \$ (21,217,609) | \$ 14,667,839 |
| 367 | Mains | \$ 1,394,242,235 | \$ (596,246,737) | \$ 797,995,498 |
| 368 | Compressor Station and Equipment | \$ 207,908,798 | \$ (109,131,074) | \$ 98,777,724 |
| 369 | Measuring And Regulator Equipment | \$ 65,837,902 | \$ (26,885,299) | \$ 38,952,603 |
| 371 | Other Equipment | \$ 4,439,620 | \$ (2,826,380) | \$ 1,613,239 |
| | Total Transmission Plant | \$ 1,732,188,867 | (771,714,442) | \$ 960,474,425 |
| DISTRIBUTION PLANT: | | | | |
| 374 | Land | \$ 28,948,241 | \$ - | \$ 28,948,241 |
| 374LRTS | Land Rights | \$ 2,876,288 | \$ (12,264) | \$ 2,864,024 |
| 375 | Structures and Improvements | \$ 247,694,410 | \$ (71,724,691) | \$ 175,969,719 |
| 376 | Mains | \$ 3,510,144,040 | \$ (2,038,450,189) | \$ 1,471,693,851 |
| 378 | Measuring And Regulator Equipment | \$ 93,272,459 | \$ (62,543,923) | \$ 30,728,536 |
| 380 | Services | \$ 2,257,152,943 | \$ (1,877,423,103) | \$ 379,729,840 |
| 381 | Meters | \$ 676,653,792 | \$ (139,108,195) | \$ 537,545,596 |
| 382 | Meter Installation | \$ 403,811,331 | \$ (150,260,705) | \$ 253,550,626 |
| 383 | House Regulators | \$ 143,544,540 | \$ (59,024,816) | \$ 84,519,724 |
| 387 | Other Equipment | \$ 34,624,081 | \$ (21,698,232) | \$ 12,925,850 |
| | Total Distribution Plant | \$ 7,398,722,126 | (4,420,246,119) | \$ 2,978,476,007 |
| GENERAL PLANT: | | | | |
| 389 | Land | \$ 1,342,839 | \$ - | \$ 1,342,839 |
| 389LRTS | Land Rights | \$ 74,300 | \$ - | \$ 74,300 |
| 390 | Structures and Improvements | \$ 186,209,367 | \$ (166,683,197) | \$ 19,526,170 |
| 391 | Office Furniture and Equipment | \$ 864,715,203 | \$ (390,893,092) | \$ 473,822,111 |
| 392 | Transportation Equipment | \$ 392,287 | \$ (144,799) | \$ 247,488 |
| 393 | Stores Equipment | \$ 58,767 | \$ (64,278) | \$ (5,512) |
| 394 | Shop and Garage Equipment | \$ 53,783,725 | \$ (23,374,043) | \$ 30,409,681 |
| 395 | Laboratory Equipment | \$ 5,071,499 | \$ (3,122,838) | \$ 1,948,661 |
| 396 | Construction Equipment | \$ 11,957 | \$ 9,450 | \$ 21,408 |
| 397 | Communication Equipments | \$ 150,270,974 | \$ (60,414,901) | \$ 89,856,073 |

SOUTHERN CALIFORNIA GAS COMPANY

Plant Investment and Accumulated Depreciation

As of September, 2014

| ACCOUNT NUMBER | DESCRIPTION | ORIGINAL COSTS | ACCUMULATED RESERVE | NET BOOK VALUE |
|-------------------|-------------------------|-------------------|------------------------|-------------------|
| 398 | Miscellaneous Equipment | \$ 3,420,587 | \$ (308,291) | 3,112,295 |
| | Total General Plant | \$ 1,265,351,503 | (644,995,990) | \$ 620,355,514 |
| | Grand Total | \$ 11,183,960,305 | (6,280,854,266) | \$ 4,903,106,039 |

Attachment F

SAN DIEGO GAS & ELECTRIC COMPANY

**COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF SEPTEMBER 30, 2014**

| <u>No.</u> | <u>Account</u> | <u>Original Cost</u> | <u>Reserve for Depreciation and Amortization</u> |
|----------------------------|---------------------------------------|--------------------------|--|
| ELECTRIC DEPARTMENT | | | |
| 302 | Franchises and Consents | 222,841.36 | 202,900.30 |
| 303 | Misc. Intangible Plant | 127,516,141.93 | 33,898,145.85 |
| | TOTAL INTANGIBLE PLANT | 127,738,983.29 | 34,101,046.15 |
| 310.1 | Land | 14,526,518.29 | 46,518.29 |
| 310.2 | Land Rights | 0.00 | 0.00 |
| 311 | Structures and Improvements | 94,085,697.51 | 34,790,069.71 |
| 312 | Boiler Plant Equipment | 166,507,440.76 | 59,528,992.29 |
| 314 | Turbogenerator Units | 131,066,744.63 | 39,247,753.27 |
| 315 | Accessory Electric Equipment | 82,076,227.97 | 28,377,956.52 |
| 316 | Miscellaneous Power Plant Equipment | 40,942,766.51 | 7,552,023.72 |
| | Steam Production Decommissioning | 0.00 | 0.00 |
| | TOTAL STEAM PRODUCTION | 529,205,395.67 | 169,543,313.80 |
| 320.1 | Land | 0.00 | 0.00 |
| 320.2 | Land Rights | 283,677.11 | 283,677.11 |
| 321 | Structures and Improvements | 277,056,869.05 | 271,035,015.47 |
| 322 | Boiler Plant Equipment | 594,340,599.48 | 414,490,986.47 |
| 323 | Turbogenerator Units | 144,904,256.04 | 137,460,463.10 |
| 324 | Accessory Electric Equipment | 173,367,620.53 | 168,082,213.69 |
| 325 | Miscellaneous Power Plant Equipment | 316,741,905.66 | 243,619,477.31 |
| 101 | SONGS PLANT CLOSURE GROSS PLANT- | (342,736,872.47) | (71,013,778.34) |
| | TOTAL NUCLEAR PRODUCTION | 1,163,958,055.40 | 1,163,958,054.81 |
| 340.1 | Land | 143,475.87 | 0.00 |
| 340.2 | Land Rights | 56,032.61 | 4,306.51 |
| 341 | Structures and Improvements | 22,703,423.92 | 5,033,784.18 |
| 342 | Fuel Holders, Producers & Accessories | 20,348,101.38 | 5,733,153.23 |
| 343 | Prime Movers | 83,912,588.36 | 25,844,689.26 |
| 344 | Generators | 335,592,339.05 | 104,367,428.88 |
| 345 | Accessory Electric Equipment | 32,506,374.56 | 9,552,360.18 |
| 346 | Miscellaneous Power Plant Equipment | 24,160,286.03 | 10,859,450.90 |
| | TOTAL OTHER PRODUCTION | 519,422,621.78 | 161,395,173.14 |
| | TOTAL ELECTRIC PRODUCTION | 2,212,586,072.85 | 1,494,896,541.75 |

| <u>No.</u> | <u>Account</u> | <u>Original Cost</u> | <u>Reserve for Depreciation and Amortization</u> |
|------------|---|--------------------------|--|
| 350.1 | Land | 41,012,520.66 | 0.00 |
| 350.2 | Land Rights | 152,405,035.47 | 16,153,850.09 |
| 352 | Structures and Improvements | 357,199,704.57 | 48,250,442.63 |
| 353 | Station Equipment | 1,123,658,169.32 | 199,272,486.16 |
| 354 | Towers and Fixtures | 846,122,326.99 | 125,957,137.02 |
| 355 | Poles and Fixtures | 308,510,965.20 | 67,043,111.85 |
| 356 | Overhead Conductors and Devices | 496,754,019.12 | 197,221,962.96 |
| 357 | Underground Conduit | 255,457,596.10 | 36,636,154.25 |
| 358 | Underground Conductors and Devices | 287,368,103.41 | 37,927,315.16 |
| 359 | Roads and Trails | 265,263,253.52 | 17,288,840.47 |
| 101 | SONGS PLANT CLOSURE GROSS PLANT- | (5,943,752.68) | (5,943,752.68) |
| | TOTAL TRANSMISSION | 4,127,807,941.68 | 739,807,547.91 |
| 360.1 | Land | 16,176,227.80 | 0.00 |
| 360.2 | Land Rights | 81,460,425.89 | 36,502,530.48 |
| 361 | Structures and Improvements | 4,014,064.63 | 1,739,746.33 |
| 362 | Station Equipment | 449,269,959.70 | 121,408,315.61 |
| 363 | Storage Battery Equipment | 6,892,564.47 | 620,300.29 |
| 364 | Poles, Towers and Fixtures | 582,544,712.67 | 248,041,094.77 |
| 365 | Overhead Conductors and Devices | 460,690,966.72 | 178,068,014.76 |
| 366 | Underground Conduit | 1,051,839,731.88 | 412,929,705.11 |
| 367 | Underground Conductors and Devices | 1,361,423,574.20 | 812,520,352.77 |
| 368.1 | Line Transformers | 530,271,342.42 | 103,721,987.34 |
| 368.2 | Protective Devices and Capacitors | 21,335,893.29 | (4,805,748.60) |
| 369.1 | Services Overhead | 129,419,280.41 | 121,052,766.52 |
| 369.2 | Services Underground | 322,377,712.17 | 226,877,256.51 |
| 370.1 | Meters | 189,823,586.60 | 50,733,838.29 |
| 370.2 | Meter Installations | 55,015,952.49 | 12,429,583.68 |
| 371 | Installations on Customers' Premises | 7,010,597.78 | 10,820,402.04 |
| 373.1 | St. Lighting & Signal Sys.-Transformers | 0.00 | 0.00 |
| 373.2 | Street Lighting & Signal Systems | 26,375,801.79 | 19,163,684.32 |
| | TOTAL DISTRIBUTION PLANT | 5,295,942,394.91 | 2,351,823,830.22 |
| 389.1 | Land | 7,312,142.54 | 0.00 |
| 389.2 | Land Rights | 0.00 | 0.00 |
| 390 | Structures and Improvements | 32,224,388.56 | 22,390,930.46 |
| 392.1 | Transportation Equipment - Autos | 0.00 | 49,884.21 |
| 392.2 | Transportation Equipment - Trailers | 58,145.67 | 7,740.70 |
| 393 | Stores Equipment | 15,720.46 | 15,227.49 |
| 394.1 | Portable Tools | 22,371,863.28 | 7,067,417.10 |
| 394.2 | Shop Equipment | 341,135.67 | 223,202.53 |
| 395 | Laboratory Equipment | 2,240,574.26 | 69,150.83 |
| 396 | Power Operated Equipment | 60,528.93 | 117,501.67 |
| 397 | Communication Equipment | 220,729,200.86 | 80,789,206.55 |
| 398 | Miscellaneous Equipment | 1,498,093.95 | 389,419.67 |
| | TOTAL GENERAL PLANT | 286,851,794.18 | 111,119,681.21 |
| 101 | TOTAL ELECTRIC PLANT | 12,050,927,186.91 | 4,731,748,647.24 |

| <u>No.</u> | <u>Account</u> | <u>Original Cost</u> | <u>Reserve for Depreciation and Amortization</u> |
|------------------|---|--------------------------|--|
| GAS PLANT | | | |
| 302 | Franchises and Consents | 86,104.20 | |
| 303 | Miscellaneous Intangible Plant | 0.00 | 0.00 |
| | TOTAL INTANGIBLE PLANT | 86,104.20 | 0.00 |
| 360.1 | Land | 0.00 | 0.00 |
| 361 | Structures and Improvements | 43,992.02 | 43,992.02 |
| 362.1 | Gas Holders | 0.00 | 0.00 |
| 362.2 | Liquefied Natural Gas Holders | 0.00 | 0.00 |
| 363 | Purification Equipment | 0.00 | 0.00 |
| 363.1 | Liquefaction Equipment | 0.00 | 0.00 |
| 363.2 | Vaporizing Equipment | 0.00 | 0.00 |
| 363.3 | Compressor Equipment | 0.00 | 0.00 |
| 363.4 | Measuring and Regulating Equipment | 0.00 | 0.00 |
| 363.5 | Other Equipment | 0.00 | 0.00 |
| 363.6 | LNG Distribution Storage Equipment | 2,052,614.24 | 881,977.89 |
| | TOTAL STORAGE PLANT | 2,096,606.26 | 925,969.91 |
| 365.1 | Land | 4,649,143.75 | 0.00 |
| 365.2 | Land Rights | 2,218,048.05 | 1,297,329.17 |
| 366 | Structures and Improvements | 11,710,305.17 | 9,885,994.97 |
| 367 | Mains | 182,939,877.87 | 64,289,357.04 |
| 368 | Compressor Station Equipment | 83,537,457.65 | 65,805,072.56 |
| 369 | Measuring and Regulating Equipment | 19,991,929.34 | 15,637,441.47 |
| 371 | Other Equipment | 0.00 | 0.00 |
| | TOTAL TRANSMISSION PLANT | 305,046,761.83 | 156,915,195.21 |
| 374.1 | Land | 102,187.24 | 0.00 |
| 374.2 | Land Rights | 8,159,510.86 | 6,453,551.42 |
| 375 | Structures and Improvements | 43,446.91 | 61,253.10 |
| 376 | Mains | 600,626,266.53 | 340,601,118.25 |
| 378 | Measuring & Regulating Station Equipment | 17,490,287.24 | 7,175,773.91 |
| 380 | Distribution Services | 248,923,877.04 | 288,572,418.53 |
| 381 | Meters and Regulators | 152,135,710.58 | 46,397,274.64 |
| 382 | Meter and Regulator Installations | 89,572,748.29 | 30,967,554.26 |
| 385 | Ind. Measuring & Regulating Station Equipment | 1,516,810.70 | 1,112,362.22 |
| 386 | Other Property On Customers' Premises | 0.00 | 0.00 |
| 387 | Other Equipment | 5,223,271.51 | 4,800,609.64 |
| | TOTAL DISTRIBUTION PLANT | 1,123,794,116.90 | 726,141,915.97 |

| <u>No.</u> | <u>Account</u> | <u>Original Cost</u> | <u>Reserve for Depreciation and Amortization</u> |
|---------------------|--|--------------------------|--|
| 392.1 | Transportation Equipment - Autos | 0.00 | 25,503.00 |
| 392.2 | Transportation Equipment - Trailers | 74,500.55 | 74,500.68 |
| 394.1 | Portable Tools | 7,908,416.53 | 3,533,355.12 |
| 394.2 | Shop Equipment | 76,864.06 | 41,520.76 |
| 395 | Laboratory Equipment | 283,093.66 | 265,818.29 |
| 396 | Power Operated Equipment | 162,284.40 | 140,775.23 |
| 397 | Communication Equipment | 2,649,798.75 | 864,666.61 |
| 398 | Miscellaneous Equipment | 198,324.54 | 85,471.92 |
| | TOTAL GENERAL PLANT | 11,353,282.49 | 5,031,611.61 |
| 101 | TOTAL GAS PLANT | 1,442,376,871.68 | 889,014,692.70 |
| COMMON PLANT | | | |
| 303 | Miscellaneous Intangible Plant | 242,465,445.60 | 160,825,108.81 |
| 350.1 | Land | 0.00 | 0.00 |
| 360.1 | Land | 0.00 | 0.00 |
| 389.1 | Land | 7,168,914.56 | 0.00 |
| 389.2 | Land Rights | 1,080,961.15 | 27,775.74 |
| 390 | Structures and Improvements | 299,817,337.36 | 126,837,963.49 |
| 391.1 | Office Furniture and Equipment - Other | 25,689,409.87 | 11,992,942.53 |
| 391.2 | Office Furniture and Equipment - Computer E | 84,559,435.04 | 58,060,048.53 |
| 392.1 | Transportation Equipment - Autos | 273,263.97 | (338,930.17) |
| 392.2 | Transportation Equipment - Trailers | 33,369.38 | 21,585.28 |
| 393 | Stores Equipment | 79,141.34 | 55,370.79 |
| 394.1 | Portable Tools | 1,232,026.51 | 244,725.05 |
| 394.2 | Shop Equipment | 222,948.16 | 136,851.10 |
| 394.3 | Garage Equipment | 1,056,076.39 | 68,560.43 |
| 395 | Laboratory Equipment | 2,090,236.56 | 905,420.00 |
| 396 | Power Operated Equipment | 0.00 | (192,979.10) |
| 397 | Communication Equipment | 130,463,619.62 | 59,938,612.10 |
| 398 | Miscellaneous Equipment | 2,481,413.83 | 1,390,267.42 |
| 118.1 | TOTAL COMMON PLANT | 798,713,599.34 | 419,973,322.00 |
| | TOTAL ELECTRIC PLANT | 12,050,927,186.91 | 4,731,748,647.24 |
| | TOTAL GAS PLANT | 1,442,376,871.68 | 889,100,796.90 |
| | TOTAL COMMON PLANT | 798,713,599.34 | 419,973,322.00 |
| 101 & 118.1 | TOTAL | 14,292,017,657.93 | 6,040,822,766.14 |
| 101 | PLANT IN SERV-SONGS FULLY RECOVER | (1,163,958,055.43) | (1,163,958,055.43) |
| 101 | PLANT IN SERV-ELECTRIC NON-RECON Electric | (3,185,074.00) | 0.00 |

| <u>No.</u> | <u>Account</u> | <u>Original Cost</u> | <u>Reserve for Depreciation and Amortization</u> |
|------------|--|--------------------------|--|
| 101 | PLANT IN SERV-ASSETS HELD FOR SALE | | |
| | Electric | 0.00 | 0.00 |
| | Common | 0.00 | 0.00 |
| | | <u>0.00</u> | <u>0.00</u> |
| 101 | PLANT IN SERV-LEGACY METER RECLASS | | |
| | Electric | 0.00 | 0.00 |
| | | <u>0.00</u> | <u>0.00</u> |
| 101 | PLANT IN SERV-SUNRISE FIRE MITIGATION | | |
| | Electric | 0.00 | 0.00 |
| | | <u>0.00</u> | <u>0.00</u> |
| 118 | PLANT IN SERV-COMMON NON-RECON | | |
| | Common - Transferred Asset Adjustment | (2,094,664.96) | (2,094,664.96) |
| | | <u>(2,094,664.96)</u> | <u>(2,094,664.96)</u> |
| 101 | Accrual for Retirements | | |
| | Electric | (5,670,929.45) | (5,670,929.45) |
| | Gas | (66,894.14) | (66,894.14) |
| | | <u>(5,737,823.59)</u> | <u>(5,737,823.59)</u> |
| | TOTAL PLANT IN SERV-ACCRUAL FOR RE | <u>(5,737,823.59)</u> | <u>(5,737,823.59)</u> |
| 102 | Electric | 0.00 | 0.00 |
| | Gas | 0.00 | 0.00 |
| | | <u>0.00</u> | <u>0.00</u> |
| | TOTAL PLANT PURCHASED OR SOLD | <u>0.00</u> | <u>0.00</u> |
| 104 | Electric | 85,194,000.02 | 7,435,486.46 |
| | Gas | 0.00 | 0.00 |
| | | <u>85,194,000.02</u> | <u>7,435,486.46</u> |
| | TOTAL PLANT LEASED TO OTHERS | <u>85,194,000.02</u> | <u>7,435,486.46</u> |
| 105 | Plant Held for Future Use | | |
| | Electric | 13,092,995.37 | 0.00 |
| | Gas | 0.00 | 0.00 |
| | | <u>13,092,995.37</u> | <u>0.00</u> |
| | TOTAL PLANT HELD FOR FUTURE USE | <u>13,092,995.37</u> | <u>0.00</u> |
| 107 | Construction Work in Progress | | |
| | Electric | 770,421,642.02 | |
| | Gas | 81,379,464.14 | |
| | Common | 125,022,915.69 | |
| | | <u>976,824,021.85</u> | <u>0.00</u> |
| | TOTAL CONSTRUCTION WORK IN PROGRESS | <u>976,824,021.85</u> | <u>0.00</u> |
| 108 | Accum. Depr SONGS Mitigation/Spent Fuel Disallowance | | |
| | Electric | 0.00 | 0.00 |
| | | <u>0.00</u> | <u>0.00</u> |

| <u>No.</u> | <u>Account</u> | <u>Original Cost</u> | <u>Reserve for Depreciation and Amortization</u> |
|------------|--|--------------------------|--|
| 108.5 | Accumulated Nuclear Decommissioning Electric | 0.00 | 976,759,315.31 |
| | TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING | 0.00 | 976,759,315.31 |
| 101.1 | ELECTRIC CAPITAL LEASES | 837,939,281.00 | 137,272,439.00 |
| 118.1 | COMMON CAPITAL LEASE | 19,150,085.19 | 17,679,124.20 |
| | | 857,089,366.19 | 154,951,563.20 |
| 120 | NUCLEAR FUEL FABRICATION | 62,963,775.37 | 40,861,208.00 |
| 120 | SONGS PLANT CLOSURE-NUCLEAR FUEL | (62,963,775.37) | (40,861,208.00) |
| 143 | FAS 143 ASSETS - Legal Obligation | 267,997,174.00 | (911,097,810.82) |
| | SONGS Plant Closure - FAS 143 contra | (266,617,323.00) | (61,166,058.00) |
| | FIN 47 ASSETS - Non-Legal Obligation | 67,384,474.15 | 26,900,088.59 |
| 143 | FAS 143 ASSETS - Legal Obligation | 0.00 | (1,313,209,265.35) |
| | TOTAL FAS 143 | 68,764,325.15 | (2,258,573,045.58) |
| | UTILITY PLANT TOTAL | 15,118,006,748.53 | 3,749,605,541.55 |

Attachment G

**SOUTHERN CALIFORNIA GAS COMPANY
SUMMARY OF EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2014
(DOLLARS IN MILLIONS)**

| <u>Line No.</u> | <u>Item</u> | <u>Amount</u> |
|-----------------|----------------------------|---------------------|
| 1 | Operating Revenue | \$2,850 |
| 2 | Operating Expenses | <u>2,554</u> |
| 3 | Net Operating Income | <u><u>\$296</u></u> |
| 4 | Weighted Average Rate Base | \$3,962 |
| 5 | Rate of Return* | 8.02% |

*Authorized Cost of Capital

Attachment H

**SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2014
(DOLLARS IN MILLIONS)**

| <u>Line No.</u> | <u>Item</u> | <u>Amount</u> |
|-----------------|-----------------------------|---------------------|
| 1 | Operating Revenue | \$3,888 |
| 2 | Operating Expenses | <u>3,392</u> |
| 3 | Net Operating Income | <u><u>\$496</u></u> |
| 4 | Weighted Average Rate Base | \$7,102 |
| 5 | Rate of Return* | 7.79% |
| | *Authorized Cost of Capital | |